

E, 6  
12/31/95

**CITY OF ALBION, MICHIGAN  
FINANCIAL REPORT  
WITH ADDITIONAL INFORMATION  
DECEMBER 31, 1995**

US EPA RECORDS CENTER REGION 5



468992

# CITY OF ALBION, MICHIGAN

## CONTENTS

REPORT LETTER	1-2
---------------	-----

### GENERAL PURPOSE FINANCIAL STATEMENTS

Combined Balance Sheet - All Fund Types, Account Groups and Component Units	3-4
Combined Statement of Revenue, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Component Units	5
Combined Statement of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - General, Special Revenue and Debt Service Fund Types	6
Combined Statement of Revenue, Expenses and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types and Similar Trust Funds	7
Combined Statement of Cash Flows - All Proprietary Fund Types and Nonexpendable Trust Funds	8
Notes to Financial Statements	9-29

REPORT LETTER	30
---------------	----

### ADDITIONAL INFORMATION

Required Supplementary Information:	
Retirement System Analysis of Funding Progress	31
Retirement System Revenue by Source and Expenses by Type	32
General Fund - Statement of Revenue and Expenditures - Budget and Actual	33
Special Revenue Funds:	
Combining Balance Sheet	34
Combining Statement of Revenue, Expenditures and Changes in Fund Balances	35

## CITY OF ALBION, MICHIGAN

### CONTENTS (Continued)

#### ADDITIONAL INFORMATION (Continued)

##### Enterprise Funds:

Combining Balance Sheet	36
Combining Statement of Revenue, Expenses and Changes in Retained Earnings	37
Combining Statement of Cash Flows	38

##### Trust and Agency Funds:

Combining Balance Sheet	39
Combining Statement of Revenue, Expenses and Changes in Fund Balances - Nonexpendable Trust Funds	40
Combining Statement of Cash Flows - Nonexpendable Trust Funds	41
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	42

Schedule of Bonded Indebtedness	43
---------------------------------	----

##### Component Units:

Combining Balance Sheet	44
Combining Statement of Revenue, Expenditures and Changes in Fund Balances	45
Schedule of Bonded Indebtedness	46

## Independent Auditor's Report

To the Mayor and City Council  
City of Albion, Michigan

We have audited the accompanying general purpose financial statements of the City of Albion, Michigan as of December 31, 1995 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. *Government Auditing Standards* also require us to issue a report on our consideration of the City's internal control structure and a report on its compliance with laws and regulations; those reports have been separately issued.

As explained in Note 4 to the financial statements, substantially all fixed assets in the General Fixed Assets Group of Accounts and component units are recorded on a replacement cost basis. Generally accepted accounting principles require the fixed assets to be recorded at historical cost or at estimated historical cost if actual cost is not available.

In our opinion, except for the fixed assets in the General Fixed Assets Group of Accounts and component units as explained in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Albion, Michigan as of December 31, 1995 and the results of its operations and cash flows of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles.

To the Mayor and City Council  
City of Albion, Michigan

As explained in Note 12 to the financial statements, the Environmental Protection Agency has been investigating various environmental concerns that may require remedial action by the City. The ultimate outcome of these matters cannot presently be determined. Accordingly, no provision for any liability that may result upon completion of the investigations has been made in the accompanying financial statements.

*Plante & Moran, LLP*

May 29, 1996

**CITY OF ALBION**  
**COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND COMPONENT UNITS**  
**DECEMBER 31, 1995**

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	MEMORANDUM TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
<b>ASSETS</b>										
Cash and investments (Note 2)	\$ 687,390	\$ 737,385	\$ 1,619,546	\$ 1,393,179	\$ 138,097	\$ 9,414,136	\$ -	\$ -	\$ 13,989,733	\$ 587,701
Receivables:										
Taxes (Note 10)	96,448	8,137	-	-	-	-	-	-	104,585	109,069
Customers	-	-	-	331,763	-	-	-	-	331,763	-
Accrued interest	3,507	1,406	1,878	10,625	525	129,137	-	-	147,078	2,210
Rehabilitation loans	-	390,571	-	-	-	-	-	-	390,571	-
Economic Development loans	-	267,623	-	-	-	-	-	-	267,623	-
Other	21,787	54,965	-	-	-	-	-	-	76,752	37,447
Due from other funds (Note 6)	17,014	1,369	2,973	-	-	-	-	-	21,356	-
Due from primary government	-	-	-	-	-	-	-	-	-	78,904
Inventories and other assets	7,664	19,262	-	21,734	5,843	-	-	-	54,503	-
Capital assets (Note 4)	-	-	-	5,639,005	118,020	-	8,631,337	-	14,388,362	2,168,661
Amount available in Debt Service Fund	-	-	-	-	-	-	-	1,225,000	1,225,000	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	137,104	137,104	525,000
<b>Total assets</b>	<b>\$ 833,810</b>	<b>\$ 1,480,718</b>	<b>\$ 1,624,397</b>	<b>\$ 7,396,306</b>	<b>\$ 262,485</b>	<b>\$ 9,543,273</b>	<b>\$ 8,631,337</b>	<b>\$ 1,362,104</b>	<b>\$ 31,134,430</b>	<b>\$ 3,508,992</b>

See Notes to Financial Statements.

**CITY OF ALBION, MICHIGAN**  
**COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND COMPONENT UNITS**  
**DECEMBER 31, 1995**  
(Continued)

	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	MEMORANDUM TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
<b>LIABILITIES AND FUND EQUITY</b>										
<b>LIABILITIES</b>										
Accounts payable	\$ 70,974	\$ 7,375	\$ -	\$ 20,098	\$ 3,616	\$ -	\$ -	\$ -	\$ 102,063	\$ 15,415
Accrued and other liabilities	95,643	36,786	-	33,460	1,003	-	-	-	166,892	49,177
Due to other funds	4,342	16,561	-	-	-	453	-	-	21,356	-
Due to other governmental units	-	-	-	-	-	413,573	-	-	413,573	50,000
Due to component units	67,680	11,224	-	-	-	-	-	-	78,904	-
Deferred compensation liabilities (Note 14)	-	-	-	-	-	439,227	-	-	439,227	-
Cash bonds and deposits	-	-	-	1,888	-	-	-	-	1,888	-
Rehabilitation escrow	-	553,062	-	-	-	-	-	-	553,062	-
Economic development escrow	-	496,683	-	-	-	-	-	-	496,683	-
Long-term debt (Note 5)	-	-	-	108,506	49,114	-	-	1,362,104	1,519,724	525,000
<b>Total liabilities</b>	<b>238,639</b>	<b>1,121,691</b>	<b>-</b>	<b>163,952</b>	<b>53,733</b>	<b>853,253</b>	<b>-</b>	<b>1,362,104</b>	<b>3,793,372</b>	<b>639,592</b>
<b>FUND EQUITY</b>										
Contributed capital (Note 7)	-	-	-	6,687,816	-	-	-	-	6,687,816	-
Investment in general fixed assets	-	-	-	-	-	-	8,631,337	-	8,631,337	2,168,661
Retained earnings	-	-	-	544,538	208,752	-	-	-	753,290	-
Fund balances (Note 8):										
Reserved:										
Public Safety Officers Pension										
Fund	15,062	-	-	-	-	8,235,992	-	-	8,251,054	-
Perpetual care	-	-	-	-	-	298,225	-	-	298,225	-
Library	-	-	-	-	-	155,803	-	-	155,803	-
Debt service	-	-	1,225,000	-	-	-	-	-	1,225,000	-
Designated	144,428	-	-	-	-	-	-	-	144,428	-
Undesignated	435,681	359,027	399,397	-	-	-	-	-	1,194,105	700,739
<b>Total fund equity</b>	<b>595,171</b>	<b>359,027</b>	<b>1,624,397</b>	<b>7,232,354</b>	<b>208,752</b>	<b>8,690,020</b>	<b>8,631,337</b>	<b>-</b>	<b>27,341,058</b>	<b>2,869,400</b>
<b>Total liabilities and fund equity</b>	<b>\$ 833,810</b>	<b>\$ 1,480,718</b>	<b>\$ 1,624,397</b>	<b>\$ 7,396,306</b>	<b>\$ 262,485</b>	<b>\$ 9,543,273</b>	<b>\$ 8,631,337</b>	<b>\$ 1,362,104</b>	<b>\$ 31,134,430</b>	<b>\$ 3,508,992</b>

See Notes to Financial Statements.

**CITY OF ALBION, MICHIGAN**  
**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**  
**AND COMPONENT UNITS**  
**YEAR ENDED DECEMBER 31, 1995**

	MEMORANDUM				
	TOTAL				COMPONENT
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	PRIMARY GOVERNMENT	UNITS
<b>REVENUE</b>					
Taxes	\$ 2,081,560	\$ 79,006	\$ -	\$ 2,160,566	\$ 182,389
Licenses and permits	82,534	-	-	82,534	-
Federal sources	34,299	611,527	-	645,826	17,923
State sources	1,206,373	550,053	-	1,756,426	26,005
Charges for services	177,923	159,163	-	337,086	14,679
Fines and forfeitures	43,303	17,654	-	60,957	45,846
Miscellaneous revenue	212,108	168,041	326,262	706,411	164,742
<b>Total revenue</b>	<b>3,838,100</b>	<b>1,585,444</b>	<b>326,262</b>	<b>5,749,806</b>	<b>451,584</b>
<b>EXPENDITURES</b>					
General government	922,666	-	-	922,666	-
Public safety	1,728,006	-	-	1,728,006	-
Highways and streets	123,247	561,931	-	685,178	-
Economic development	-	7,053	-	7,053	321,608
Welfare, culture and recreation	447,627	431,157	-	878,784	-
Library	-	-	-	-	307,457
Community maintenance and development	-	344,604	-	344,604	-
Debt service	-	-	216,575	216,575	-
Miscellaneous expenditures	257,587	12,892	85,358	355,837	-
<b>Total expenditures</b>	<b>3,479,133</b>	<b>1,357,637</b>	<b>301,933</b>	<b>5,138,703</b>	<b>629,065</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>358,967</b>	<b>227,807</b>	<b>24,329</b>	<b>611,103</b>	<b>(177,481)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	57,267	97,246	37,150	191,663	-
Operating transfers from component units	13,000	-	-	13,000	-
Operating transfers from primary government	-	-	-	-	225,109
Operating transfers out	(1,243)	(174,174)	-	(175,417)	-
Operating transfers to component units	(225,109)	-	-	(225,109)	-
Operating transfers to primary government	-	-	-	-	(13,000)
<b>Total other financing sources (uses)</b>	<b>(156,085)</b>	<b>(76,928)</b>	<b>37,150</b>	<b>(195,863)</b>	<b>212,109</b>
<b>EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>202,882</b>	<b>150,879</b>	<b>61,479</b>	<b>415,240</b>	<b>34,628</b>
<b>FUND BALANCES - Beginning of year</b>	<b>392,289</b>	<b>208,148</b>	<b>1,562,918</b>	<b>2,163,355</b>	<b>666,111</b>
<b>FUND BALANCES - End of year</b>	<b>\$ 595,171</b>	<b>\$ 359,027</b>	<b>\$ 1,624,397</b>	<b>\$ 2,578,595</b>	<b>\$ 700,739</b>



**CITY OF ALBION, MICHIGAN**  
**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUND TYPES**  
**YEAR ENDED DECEMBER 31, 1995**

	GENERAL FUND			SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUE									
Taxes	\$ 2,049,574	\$ 2,081,560	\$ 31,986	\$ 79,040	\$ 79,006	\$ (34)	\$ -	\$ -	\$ -
Licenses and permits	80,700	82,534	1,834	-	-	-	-	-	-
Federal sources	34,300	34,299	(1)	546,490	611,527	65,037	-	-	-
State sources	1,212,954	1,206,373	(6,581)	564,600	550,053	(14,547)	-	-	-
Charges for services	176,627	177,923	1,296	173,948	159,163	(14,785)	-	-	-
Fines and forfeits	38,362	43,303	4,941	12,000	17,654	5,654	-	-	-
Miscellaneous revenue	204,112	282,375	78,263	111,002	265,287	154,285	266,510	363,412	96,902
Total revenue	3,796,629	3,908,367	111,738	1,487,080	1,682,690	195,610	266,510	363,412	96,902
EXPENDITURES									
General government	947,204	922,666	24,538	-	-	-	-	-	-
Public safety	1,759,142	1,728,006	31,136	-	-	-	-	-	-
Highways and streets	126,100	123,247	2,853	672,655	657,934	14,721	-	-	-
Economic development	-	-	-	30,700	7,053	23,647	-	-	-
Welfare, culture and recreation	476,668	447,627	29,041	501,593	509,328	(7,735)	-	-	-
Library	-	-	-	-	-	-	-	-	-
Community maintenance and development	-	-	-	336,170	344,604	(8,434)	-	-	-
Debt service	-	-	-	-	-	-	216,575	216,575	-
Miscellaneous expenditures	487,515	483,939	3,576	14,200	12,892	1,308	85,358	85,358	-
Total expenditures	3,796,629	3,705,485	91,144	1,555,318	1,531,811	23,507	301,933	301,933	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	202,882	202,882	(68,238)	150,879	219,117	(35,423)	61,479	96,902
FUND BALANCES - Beginning of year	392,289	392,289	-	208,148	208,148	-	1,562,918	1,562,918	-
FUND BALANCES - End of year	\$ 392,289	\$ 595,171	\$ 202,882	\$ 139,910	\$ 359,027	\$ 219,117	\$ 1,527,495	\$ 1,624,397	\$ 96,902

See Notes to Financial Statements.

**CITY OF ALBION, MICHIGAN**  
**COMBINED STATEMENT OF REVENUE, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS/FUND BALANCES**  
**ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS**  
**YEAR ENDED DECEMBER 31, 1995**

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES		
	ENTERPRISE	INTERNAL SERVICE	PUBLIC SAFETY OFFICERS PENSION	NONEXPENDABLE TRUSTS	TOTAL (MEMORANDUM ONLY)
<b>OPERATING REVENUE</b>					
Charges for services	\$ 1,173,672	\$ 159,490	\$ -	\$ 5,788	\$ 1,338,950
Investment income	-	-	734,107	-	734,107
Contributions	-	-	59,810	830	60,640
Miscellaneous	40,173	1,479	-	-	41,652
Total operating revenue	1,213,845	160,969	793,917	6,618	2,175,349
<b>OPERATING EXPENSES</b>					
Benefit payments and refunds	-	-	207,722	-	207,722
Salaries and wages	369,011	26,015	-	-	395,026
Administrative costs	89,385	13,790	-	-	103,175
Fringe benefits	131,553	9,261	-	-	140,814
Maintenance and supplies	158,103	52,104	-	-	210,207
Purchased power and utilities	131,547	5,327	-	-	136,874
Professional services	28,696	2,902	-	-	31,598
Depreciation	221,534	25,290	-	-	246,824
Rental expense	13,989	5,000	-	-	18,989
Insurance	30,903	9,600	-	-	40,503
Miscellaneous expense	2,964	1,265	26,005	-	30,234
Total operating expenses	1,177,685	150,554	233,727	-	1,561,966
<b>OPERATING INCOME</b>	36,160	10,415	560,190	6,618	613,383
<b>NONOPERATING REVENUE (EXPENSES)</b>					
Gain on sale of equipment	920	-	-	-	920
Interest income	77,698	4,943	-	24,415	107,056
Interest expense	(7,353)	(2,847)	-	-	(10,200)
Water quality assessment grants	13,379	-	-	-	13,379
Water quality assessment expenses	(13,379)	-	-	-	(13,379)
Total nonoperating revenue	71,265	2,096	-	24,415	97,776
<b>INCOME - Before operating transfers</b>	107,425	12,511	560,190	31,033	711,159
<b>OPERATING TRANSFERS OUT</b>	-	-	-	(16,246)	(16,246)
<b>NET INCOME</b>	107,425	12,511	560,190	14,787	694,913
<b>RETAINED EARNINGS/FUND BALANCES - Beginning of year</b>	437,113	196,241	7,675,802	439,241	8,748,397
<b>RETAINED EARNINGS/FUND BALANCES - End of year</b>	\$ 544,538	\$ 208,752	\$ 8,235,992	\$ 454,028	\$ 9,443,310

**CITY OF ALBION, MICHIGAN**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUNDS**  
**YEAR ENDED DECEMBER 31, 1995**

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	NONEXPENDABLE TRUSTS	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating income	\$ 36,160	\$ 10,415	\$ 6,618	\$ 53,193
Adjustments to reconcile operating income to net cash from operating activities:				
Depreciation	221,534	25,290	-	246,824
Changes in assets and liabilities:				
Receivables	(1,207)	337	(550)	(1,420)
Inventory	1,457	(840)	-	617
Accounts payable	(70,472)	287	-	(70,185)
Accrued and other liabilities	(573)	404	-	(169)
Net cash provided by operating activities	186,899	35,893	6,068	228,860
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating transfers out to other funds	-	-	(16,246)	(16,246)
Water assessment subsidy	13,379	-	-	13,379
Water assessment expenses	(13,379)	-	-	(13,379)
Net cash used in noncapital financing activities	-	-	(16,246)	(16,246)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Principal and interest paid on long-term debt	(33,041)	(7,702)	-	(40,743)
Purchase of capital assets	(118,782)	-	-	(118,782)
Proceeds from sale of capital assets	920	-	-	920
Net cash used in capital and related financing activities	(150,903)	(7,702)	-	(158,605)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received on investments	77,698	4,943	24,415	107,056
Purchase of investments - Net of sales proceeds	(100,000)	(110,000)	(10,000)	(220,000)
Net cash provided by (used in) investing activities	(22,302)	(105,057)	14,415	(112,944)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	13,694	(76,866)	4,237	(58,935)
<b>CASH AND CASH EQUIVALENTS - Beginning of year</b>	89,485	104,963	(660) *	193,788
<b>CASH AND CASH EQUIVALENTS - End of year</b>	<u>\$ 103,179</u>	<u>\$ 28,097</u>	<u>\$ 3,577</u>	<u>\$ 134,853</u>
<b>BALANCE SHEET RECONCILIATION</b>				
Cash and investments	\$ 1,393,179	\$ 138,097	\$ 448,577	\$ 1,979,853
Less investments	(1,290,000)	(110,000)	(445,000)	(1,845,000)
Cash and cash equivalents	<u>\$ 103,179</u>	<u>\$ 28,097</u>	<u>\$ 3,577</u>	<u>\$ 134,853</u>

\*Negative cash is caused by the allocation of pooled cash balances and does not represent overdrafts at the financial institution.

There were no noncash operating, capital or investing activities during the year ended December 31, 1995.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the City conform to generally accepted accounting principles as applicable to governmental units, except for certain general fixed assets in the General Fixed Assets Group of Accounts being recorded at replacement cost as described in Note 4. The following is a summary of the significant accounting policies:

**REPORTING ENTITY**

The City is governed by an elected seven-member Council. As required by generally accepted accounting principles, these financial statements present the City and its component units. The individual component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

The Albion Building Authority is governed by a Board consisting of the City Manager, City Attorney and Clerk/Treasurer/Finance Director. Although it is legally separate from the City, it is reported as if it were part of the primary government because its sole business activity is constructing and leasing property to the City. The financial statements of the Building Authority are consolidated with the financial statements of the City as follows:

- a. The assets of the Building Authority held for payment of outstanding bond issues are reported in the Debt Service Fund.
- b. Fixed assets (completed construction projects) of the Building Authority are reported in the General Fixed Assets Group of Accounts.
- c. Remaining amounts due on bonds issued by the Building Authority are reported in the General Long-term Debt Group of Accounts.

The Albion Public Safety Officers Pension System has also been blended into the City's financial statements. The system is governed by a five-member Pension Board that includes two individuals chosen by the Mayor and City Council. The system is reported as if it were part of the primary government because of the fiduciary responsibility that the City retains relative to the operations of the retirement system.

The following component units are reported within the component units column in the combined financial statements. They are reported in a separate column to emphasize that they are legally separate from the City. More detailed information on each component unit is disclosed in Notes 2, 4, 5 and 16.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- a. The Downtown Development Authority was created to correct and prevent deterioration in the downtown district, encourage historical preservation and to promote economic growth with the downtown district. The Authority's governing body, which consists of 9-12 individuals, is selected by the Mayor and City Council. In addition, the Authority's budget is subject to approval by the City Council.
- b. The Tax Increment Finance Authority (TIFA) was created to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in relocating, purchasing, constructing, improving or expanding within the City so as to provide needed services and facilities of such enterprises to the residents of the City. The Corporation's governing body, which consists of nine individuals, is selected by the Mayor with City Council approval. The Economic Development Corporation was merged into the TIFA by Council action. The TIFA also acts as an agent for the City's Revolving Loan Fund, which is included as a Special Revenue Fund of the City.
- c. The Library was created to provide access to books, periodicals and other printed media to the residents of the City. The Library Board consists of six members, including one nonvoting member of City Council, all appointed by the Mayor and City Council.

The City has excluded the Housing Commission from this report since the City does not approve cash disbursements, budgets, hiring of personnel or otherwise impose the will of the City. The Housing Commission financial statements will be issued under a separate cover.

**FUND ACCOUNTING**

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds are grouped, in the combined financial statements in this report, into generic fund types in three broad fund categories as follows:

**GOVERNMENTAL FUNDS**

General Fund - The General Fund contains the records of the ordinary activities of the City that are not accounted for in another fund. General Fund activities are financed by revenue from income taxes, general property taxes, state-shared revenue and other sources.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of earmarked revenue or financing activities requiring separate accounting because of legal or regulatory provisions.

Debt Service Fund - The Debt Service Fund is used to account for the annual payment of principal, interest and expenses in connection with certain long-term debt other than debt payable from the operations of an enterprise fund. The City's Debt Service Fund was created to account for payments on the long-term debt of the City's Building Authority.

**PROPRIETARY FUNDS**

Enterprise Funds - Enterprise Funds are used to account for the results of operations that provide a service to citizens that is financed primarily by a user charge for the provision of that service.

Internal Service Fund - The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. At December 31, 1995, the only Internal Service Fund is the Equipment Fund.

**FIDUCIARY FUNDS**

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments or other funds. These include the Public Safety Officers Pension, the Nonexpendable (Cemetery and Library) Trusts and the Agency Funds. The Public Safety Officers Pension Fund and the Nonexpendable (Cemetery and Library) Trusts are accounted for in the same manner as proprietary funds. The Agency Funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

**BASIS OF ACCOUNTING**

The accrual basis of accounting is used by the proprietary funds, similar trust funds and the Public Safety Officers Pension Fund. All governmental funds and Agency Funds utilize the modified-accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- a. Property taxes and other revenue that are both measurable and available for use to finance operations are recorded as revenue when earned. Other revenue is recorded when received.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Properties are assessed as of December 31. Tax bills are mailed and become a lien on July 1 of the following year. These taxes are due on August 10 with the final collection date of February 28 before they are added to the county tax rolls.

- b. Interest on bonded indebtedness and other long-term debt is not recorded as an expenditure until its due date.
- c. Normally, expenditures are not divided between years by the recording of prepaid expenses.
- d. The noncurrent portion of accumulated sick and vacation days is reflected in the General Long-term Debt Group of Accounts.

Cash Equivalents - For purposes of the statement of cash flows, the proprietary funds and nonexpendable trust funds consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Investments - Investments are recorded at cost, except those held by the deferred compensation administrator, which are recorded at market value.

Inventories - Inventories in the proprietary funds are valued at cost on a first-in, first-out basis, which approximates market value.

Fixed Assets and Long-term Liabilities - Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Group of Accounts, rather than in the governmental funds. Such assets, which are recorded as expenditures at the time of purchase, do not include certain improvements such as roads, bridges, curbs and gutters, streets and sidewalks and lighting systems. No depreciation has been provided on general fixed assets.

Fixed assets in the General Fixed Assets Group of Accounts acquired prior to September 2, 1981 are recorded at replacement cost (see Note 4). All fixed asset additions since that date are recorded at cost.

Fixed assets in the proprietary funds are recorded at cost or, if donated, at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Group of Accounts, not in the governmental funds.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The General Fixed Assets Group of Accounts and the General Long-term Debt Group of Accounts are not funds and do not involve the measurement of results of operations.

Fixed assets and long-term liabilities relating to the proprietary funds are accounted for in those funds. Depreciation on such fixed assets is charged as an expense against the operations of the proprietary funds on a straight-line basis.

Memorandum Only Totals - The total data presented is the aggregate of the fund types and account groups and is presented for analysis purposes only. No consolidating or other eliminations were made in arriving at the totals; therefore, they do not present consolidated information.

Other accounting policies are disclosed in other notes to financial statements.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

The City's deposits and investments are classified by Governmental Accounting Standards Board Statement Number 3 in the following categories:

Bank deposits (checking accounts, savings accounts and certificates of deposit)	\$ 3,481,550
Investments in securities, cash management and similar vehicles	10,506,933
Petty cash or cash on hand	<u>1,250</u>
Total	<u><u>\$ 13,989,733</u></u>

Not included in the total above are the deposits of component units totaling \$587,701.

**DEPOSITS**

The deposits of the City and its component units are combined and were reflected in the accounts of the bank (without recognition of checks written but not yet cleared or of deposits in transit) at \$4,179,137. Of that amount, \$622,005 was covered by federal depository insurance and \$3,557,132 was uninsured and uncollateralized.

The City believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. In addition, the laws of the State of Michigan do not provide for collateralization of bank deposits. As a result, the City evaluates each financial institution it deposits City funds with and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.



**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)**

To the extent that cash from various funds has been pooled, related investment income is allocated to each fund based on relative participation in the pool, except that the Agency Fund - Escrow Fund investment earnings are allocated to the General Fund.

**INVESTMENTS**

The City is authorized by Michigan Public Act 20 of 1943 (as amended) to invest surplus monies (of nonpension funds) in U.S. bonds and notes, certain commercial paper, U.S. government repurchase agreements, bankers acceptances and mutual funds and investment pools that are composed of authorized investment vehicles.

In addition to the investment types listed above, the Public Safety Officers Pension Fund is authorized by Michigan Public Act 55 of 1982 to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations and certain other specified investment vehicles.

The City's investments are categorized below to give an indication of the level of risk assumed by the City at December 31, 1995. Risk Category 1 includes those investments that meet any one of the following criteria:

- a. Insured
- b. Registered
- c. Held by the City or its agent

Risk Categories 2 and 3 include investments that are neither insured nor registered. Category 2 includes investments that are held by the counterparty's trust department (or agent) in the City's name. Category 3 includes investments held by:

- a. The counterparty or
- b. The counterparty's trust department (or agent) but not in the City's name

All of the following investments are included in Risk Category 2, with the exception of the cash management funds, which are not categorized by level of investment risk because the funds are not evidenced by securities that exist in physical or book entry form.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**NOTE 2 - DEPOSITS AND INVESTMENTS (Continued)**

	<u>CARRYING AMOUNT</u>	<u>MARKET VALUE</u>
U.S. government securities	\$ 6,642,320	\$ 6,833,199
Stocks and corporate obligations	2,667,108	3,849,199
Cash management funds	1,197,505	1,197,505
	<u>\$10,506,933</u>	<u>\$11,879,903</u>
Total investments		

**NOTE 3 - BUDGET INFORMATION**

The annual budget is prepared by the City management and adopted by the City Council; subsequent amendments are approved by the City Council. Unexpended appropriations lapse at year-end; encumbrances are not included as expenditures. The amount of encumbrances outstanding at December 31, 1995 has not been calculated. During the current year, the budget was amended in a legally permissible manner.

The budget has been prepared in accordance with generally accepted accounting principles, except operating transfers have been included in the "revenue" and "expenditures" categories, rather than as "other financing sources (uses)" in the General, Special Revenue and Debt Service Funds.

The statement comparing actual to budgeted revenue and expenditures has used the same basis of accounting used in preparing the adopted budget.

The budget is adopted on an activity basis; expenditures at this level in excess of amounts budgeted is a violation of Michigan law. A comparison of actual results of operations to the General Fund budget as adopted by the City Council is included in the additional information. This comparison includes expenditure budget overruns. A comparison of the actual results of operations to the individual Special Revenue Funds budgets as adopted by the City Council is available at the clerk's office for inspection.

At December 31, 1995, the Local Street Fund had a deficit of \$2,932. In order to eliminate the deficit, the City plans to transfer monies from the General Fund to cover excess costs.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 4 - CAPITAL ASSETS**

A summary of changes in general fixed assets follows:

	BALANCE JANUARY 1, 1995	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 1995
Land	\$ 78,833	\$ -	\$ -	\$ 78,833
Buildings	5,926,779	-	-	5,926,779
Improvements other than buildings	331,146	-	-	331,146
Machinery and vehicles	2,150,645	198,414	54,480	2,294,579
Total	<u>\$ 8,487,403</u>	<u>\$ 198,414</u>	<u>\$ 54,480</u>	<u>\$ 8,631,337</u>

The general fixed assets reflected in the General Fixed Assets Group of Accounts and component units are recorded on a replacement cost basis as determined by the City insurance carrier as of September 1, 1981. Additions subsequent to September 1, 1981 are recorded at cost. Generally accepted accounting principles require that the general fixed assets be recorded at historical cost or estimated historical cost if actual cost figures are not available. Historical cost information for assets additions prior to September 1, 1981 was not available as of December 31, 1995.

Fixed assets of the component units consisted of land, buildings and equipment totaling \$185,511, \$1,535,794 and \$447,356, respectively.

A summary of proprietary fund fixed assets at December 31, 1995 follows:

	ENTERPRISE	INTERNAL SERVICE	TOTAL	DEPRECIABLE LIFE-YEARS
Land	\$ 3,700	\$ -	\$ 3,700	-
Land improvements	5,126	8,539	13,665	10
Buildings	24,361	-	24,361	20
Utility system	8,780,721	-	8,780,721	50-100
Machinery and equipment	1,075,936	479,390	1,555,326	4-50
Total	9,889,844	487,929	10,377,773	
Less accumulated depreciation	4,250,839	369,909	4,620,748	
Net	<u>\$ 5,639,005</u>	<u>\$ 118,020</u>	<u>\$ 5,757,025</u>	

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 5 - LONG-TERM DEBT**

**OUTSTANDING DEBT**

The following is a summary of the debt outstanding of the City as of December 31, 1995:

	NUMBER OF ISSUES	INTEREST RATE	MATURING THROUGH	PRINCIPAL OUTSTANDING
Enterprise Funds - Capital lease	1	6.0%	1999	\$ 108,506
Internal Service Fund - Capital lease	1	5.5%	1999	49,114
General obligations:				
Building Authority bonds	1	6.75%-6.85%	2004	1,225,000
Equipment loan	1	7.0%	1997	33,553
Accumulated employee benefits	-	-	-	<u>103,551</u>
Total long-term debt				<u>\$ 1,519,724</u>

The accumulated employee benefits represent the estimated liability to be paid governmental fund type employees under the City's sick and vacation pay policy, net of the portion that is estimated will be paid currently. Under the City's policy, employees earn sick and vacation time based on time of service with the City. The City's accounting policy is to record the vacation pay as it accumulates and to record the sick pay as it vests. Accumulated sick pay is not significantly greater than vested sick pay.

Debt outstanding for component units consisted of Downtown Development Authority bonds totaling \$525,000, bearing interest at 5.6 percent, maturing through 2008.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 5 - LONG-TERM DEBT (Continued)**

**CHANGES IN LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the City and its component units for the year ended December 31, 1995:

	PRIMARY GOVERNMENT			COMPONENT UNITS
	GENERAL OBLIGATIONS	CAPITAL LEASES	TOTAL	
BALANCE - January 1, 1995	\$ 1,453,551	\$ 188,162	\$ 1,641,713	\$ 610,532
New debt issued	48,700	-	48,700	-
Debt retired	(140,147)	(30,542)	(170,689)	(85,532)
BALANCE - December 31, 1995	<u>\$ 1,362,104</u>	<u>\$ 157,620</u>	<u>\$ 1,519,724</u>	<u>\$ 525,000</u>

**DEBT SERVICE REQUIREMENTS**

The annual requirements to service all debt outstanding as of December 31, 1995 (excluding capital leases and employee benefits), including both principal and interest, are as follows:

YEARS ENDING DECEMBER 31	OTHER GOVERNMENTAL FUND RESOURCES	COMPONENT UNITS
1996	\$ 226,695	\$ 39,470
1997	218,257	43,916
1998	191,262	43,215
1999	182,825	52,230
2000	174,388	50,961
Remaining years	<u>702,525</u>	<u>544,454</u>
Total	<u>\$ 1,695,952</u>	<u>\$ 774,246</u>

**INTEREST**

Total interest incurred by the City for the year ended December 31, 1995 approximated \$102,000. Total interest incurred by the component units for the year ended December 31, 1995 approximated \$34,000.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 5 - LONG-TERM DEBT (Continued)**

**CAPITAL LEASES**

The future minimum lease payments for all capital leases for the years December 31, 1996 through December 31, 1999 are as follows:

1996	\$ 40,742
1997	40,742
1998	40,742
1999	55,878
	<hr/>
Total	178,104
	<hr/>
Less portion representing interest	20,484
	<hr/>
Present value at December 31, 1995	<u>\$ 157,620</u>

**NOTE 6 - INTERFUND RECEIVABLES**

The following are the interfund receivables at December 31, 1995:

<u>FUND DUE TO</u>	<u>FUND DUE FROM</u>	<u>AMOUNT</u>
General Fund	Special Revenue Funds:	
	Section 8 Operating	
	Account Fund	\$ 3,561
	Community	
	Development Fund	13,000
	Escrow Fund	453
Special Revenue Funds - Community		
Development Fund	General Fund	1,369
Debt Service Fund	General Fund	2,973
		<hr/>
Total interfund receivables		<u>\$ 21,356</u>

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 7 - CONTRIBUTED CAPITAL**

Contributed capital represents the capital contributed from all sources to the Water and Sewer Funds since inception. The amounts attributable to each of these separate sources cannot be determined at this time. The following is an analysis of contributed capital by source:

Capital contributed from all sources prior to December 31, 1986	\$ 6,573,107
Capital contributed since December 31, 1986 by source:	
Water line contributed by business	21,040
State grants	93,669
	<hr/>
Total	\$ 6,687,816
	<hr/> <hr/>

**NOTE 8 - FUND BALANCE**

The following is a summary of designated fund balance of the General Fund:

Municipal Facility	\$ 7,693
Parks Beautification	5,844
Depot Project	7,389
Park Fence	14,322
1996 budget	109,180
	<hr/>
Total	\$ 144,428
	<hr/> <hr/>

The City has established designations to account separately for funds that have been restricted by Council action or that are restricted by funding sources. Changes in the designations in the General Fund are affected by a corresponding change in undesignated fund balance.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**NOTE 8 - FUND BALANCE (Continued)**

The following is an analysis of the changes in the General Fund fund balance for the year ended December 31, 1995:

	RESERVED FOR PUBLIC SAFETY OFFICERS PENSION	DESIGNATED FOR				
		1996 BUDGET	MUNICIPAL FACILITY	OTHER DESIGNATED	UNDESIGNATED	TOTAL
BALANCE - January 1, 1995	\$ 15,062	\$ -	\$ 17,599	\$ 25,691	\$ 333,937	\$ 392,289
Revenues over expenditures	-	-	-	-	202,882	202,882
Transfers	-	109,180	(9,906)	1,864	(101,138)	-
BALANCE - December 31, 1995	<u>\$ 15,062</u>	<u>\$ 109,180</u>	<u>\$ 7,693</u>	<u>\$ 27,555</u>	<u>\$ 435,681</u>	<u>\$ 595,171</u>

The amount reserved for the Public Safety Officers Pension Fund represents the accumulated balance of tax revenue collected for pension contributions in excess of required transfers from the General Fund.

**NOTE 9 - RETIREMENT SYSTEMS**

**PLAN DESCRIPTION**

Public Safety Officers Pension Fund - The City contributes to the Public Safety Officers Pension Fund, which is the administrator of a single-employer public employees' retirement system that covers public safety employees of the City. The City's payroll for employees covered by the system for the year ended December 31, 1995 was approximately \$1,070,000; the City's total payroll was approximately \$2,767,000. At December 31, 1994, membership consisted of:

Retirees and beneficiaries currently receiving benefits and terminated employees entitled to benefits but not yet receiving them	<u>18</u>
Current employees:	
Fully vested	17
Nonvested	<u>16</u>
Total current employees	<u>33</u>



**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 9 - RETIREMENT SYSTEMS (Continued)**

The system provides retirement benefits, as well as death and disability benefits. Service retirement benefits vest at age 50 with 25 or more years of service or after age 60 is attained; payment is based on 2-1/2 percent of the 5-year average final compensation (AFC) multiplied by the first 25 years of service, plus 1 percent of AFC for years of service in excess of 25 years. Deferred retirement benefits vest after 10 years of service but are not paid until the date retirement would have occurred had the member remained an employee. The obligation to contribute to and maintain the system for these employees was established by negotiation with the public safety employees competitive bargaining units and requires a contribution from the employees of 7 percent and 4 percent of gross wages from the Fraternal Order of Police and nonbargaining and the Police Officers Association of Michigan, respectively.

Michigan Municipal Employees' Retirement System - The City also contributes to the Michigan Municipal Employees' Retirement System (MMERS), which is an agent multiple employer retirement system that covers all other full-time employees of the City. The City's payroll for employees covered by the system for the year ended December 31, 1995 was approximately \$1,487,000. The system provides retirement benefits, as well as death and disability benefits. Service retirement benefits vest after 10 years of service or after age 60 is attained; payment is based on a variety of different criteria depending on the applicable benefit category. Further details are available at the City. Deferred retirement benefits vest after 10 years of service but are not paid until the date retirement would have occurred had the member remained an employee. The obligation to contribute to and maintain the system for these employees was established by negotiation with the American Federation of State, County and Municipal Employees' Local 1248 and the International Union of Operating Engineers Local 547C competitive bargaining units and requires a contribution from the employees of 0 percent to 5 percent of gross wages.

**SIGNIFICANT ACCOUNTING POLICIES**

Public Safety Officers Pension Fund - The system is included in the City's financial statements as a pension trust fund. The assets of the pension trust fund include no securities of or loans to the City or any other related party. At December 31, 1995, there were no investments in any one organization (other than the U.S. government and U.S. government-guaranteed obligations) in excess of 5 percent of net assets available for benefits. Please refer to Note 1 for further significant accounting policies.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**NOTE 9 - RETIREMENT SYSTEMS (Continued)**

**FUNDING STATUS AND PROGRESS**

The amounts shown below as "pension benefit obligation" are standardized disclosure measures of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measures are the actuarial present value of credited projected benefits and are intended to help users assess the plans' funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among systems. The measures are independent of the actuarial funding method used to determine contributions to the systems discussed below.

Public Safety Officers Pension Fund - The pension benefit obligation was determined as part of an actuarial valuation at December 31, 1994. Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 6 percent per year compounded annually, (b) projected salary increases of 4 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0 percent to 4 percent per year, attributable to seniority/merit and (d) no postretirement benefit increases.

Michigan Municipal Employees' Retirement System - The pension benefit obligation was determined as part of an actuarial valuation at December 31, 1994. Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (b) projected salary increases of 5 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0 percent to 4.2 percent per year, depending on age, attributable to seniority/merit and (d) the assumption that benefits will increase 2.5 percent per year (annually) after retirement for persons with selected benefits.

Information related to funding of the pension benefit obligation as of the latest actuarial valuation is as follows:

	PUBLIC SAFETY OFFICERS PENSION FUND	MMERS	TOTAL
Pension benefit obligation:			
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 2,266,241	\$ 4,067,803	\$ 6,334,044

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**NOTE 9 - RETIREMENT SYSTEMS (Continued)**

	PUBLIC SAFETY OFFICERS PENSION FUND	MMERS	TOTAL
Current employees:			
Accumulated employee contributions including allocated investment income	\$ 656,301	\$ 208,711	\$ 865,012
Employer financed:			
Vested	2,370,579	1,276,704	3,647,283
Nonvested	483,713	292,353	776,066
Total pension benefit obligation	5,776,834	5,845,571	11,622,405
Net assets available for benefits, at cost (market value is \$8,012,959 for public safety and \$6,876,075 for MMERS)	7,675,802	6,531,226	14,207,028
Assets in excess of pension benefit obligation	\$ 1,898,968	\$ 685,655	\$ 2,584,623

During the year ended December 31, 1994, the MMERS plan experienced a net decrease of \$1,870,349 in the pension benefit obligation. At June 30, 1994, the City divested itself of the hospital. During 1994, pension benefit obligations of hospital employees and the related net assets available have been transferred out of the City's MMERS plan. The change in the pension benefit obligation resulting from revisions in actuarial assumptions is \$7,852.

**CONTRIBUTIONS REQUIRED AND CONTRIBUTIONS MADE**

The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are intended to accumulate sufficient assets to pay benefits when due.

Public Safety Officers Pension Fund - Level percentage of payroll employer contribution rates are determined using the entry age actuarial funding method. The system also uses the level percentage of payroll method to amortize the funded surplus over a 10-year

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 9 - RETIREMENT SYSTEMS (Continued)**

period. Contributions totaling \$54,830 (all employee) were made for the valuation year ended December 31, 1994 in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at December 31, 1992. Employer contributions for normal cost were offset by accelerated funding credits. Employer and employee contributions represented 0 percent and 5.1 percent of covered payroll, respectively. Significant actuarial assumptions used to compute contribution requirements are the same as those used to compute the standardized measure of the pension obligation discussed above.

Michigan Municipal Employees' Retirement System - Level percentage of payroll employer contribution rates are determined using the individual attained age actuarial funding method. (Note - Effective with the December 31, 1993 valuation, the City changed its funding method to the entry age normal cost method. This will affect contributions for the year beginning January 1, 1995.) Contributions were not required for the valuation year ended December 31, 1994 in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at December 31, 1994. Significant actuarial assumptions used to compute contribution requirements are the same as those used to compute the standardized measure of the pension obligation discussed above.

**TREND INFORMATION**

YEAR ENDED	NET ASSETS AVAILABLE FOR BENEFITS AS A PERCENTAGE OF PENSION OBLIGATION		OVERFUNDED PENSION BENEFIT OBLIGATION AS A PERCENTAGE OF COVERED PAYROLL		EMPLOYER CONTRIBUTIONS AS A PERCENTAGE OF COVERED PAYROLL	
	PUBLIC SAFETY	MMERS	PUBLIC SAFETY	MMERS	PUBLIC SAFETY	MMERS
1993	148.7	155.4	(223.7)	(70.4)	-	-
1994	145.5	141.8	(226.9)	(56.0)	-	-
1995	132.9	111.7	(171.8)	(48.7)	-	-

Employer contributions were all made in accordance with actuarially determined requirements. The required supplementary information (see table of contents) contained in the additional information is designed to provide information about the plans' progress in accumulating sufficient assets to pay benefits when due.

**CITY OF ALBION, MICHIGAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995**

**NOTE 9 - RETIREMENT SYSTEMS (Continued)**

The Michigan Municipal Employees' Retirement System trend information includes that of Albion Hospital (through 1994) and other component units. Information for the City's portion only is not available.

**NOTE 10 - PROPERTY TAXES RECEIVABLE**

The delinquent real property taxes of the City are purchased by the County of Calhoun. The county intends to sell tax notes, the proceeds of which will be used to pay the City for these property taxes. It is anticipated that this will take place in June 1996. These taxes have been recorded as revenue for the current year.

**NOTE 11 - SEGMENT INFORMATION - ENTERPRISE FUNDS**

The City maintains two Enterprise Funds. Segment information for the year ended December 31, 1995 is as follows:

	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>TOTAL</u>
Operating revenue	\$ 390,766	\$ 823,079	\$ 1,213,845
Depreciation	58,825	162,709	221,534
Operating income	28,720	7,440	36,160
Net income	61,679	45,746	107,425
Land, buildings and equipment:			
Additions	14,656	104,126	118,782
Deletions	4,674	-	4,674
Net working capital	635,077	1,041,394	1,676,471
Total assets	1,467,356	5,928,950	7,396,306
Long-term debt	-	81,234	81,234
Fund equity	1,445,370	5,786,985	7,232,355

**NOTE 12 - CONTINGENCIES**

The Environmental Protection Agency (EPA) has identified the City as one of the potentially responsible parties for the contamination of a landfill used by the City. The EPA has studied the extent of pollution existing at the landfill and has estimated the total cost at approximately \$6 million based upon the EPA's preferred method contained in the proposed remedial action plan.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 12 - CONTINGENCIES (Continued)**

In addition, the City has informed the Michigan Department of Natural Resources of leaking underground storage tanks that were in the City's possession. The City has removed the underground storage tanks and taken action to limit further contamination caused by the underground storage tanks. The cost to remedy the pollution, if any, has not yet been determined.

While the ultimate cost to remedy both sites may be significant, a reasonable estimate and the City's share of the ultimate cost cannot be determined. Accordingly, no provision has been recorded in the financial statements at December 31, 1995 related to these matters.

**NOTE 13 - RISK MANAGEMENT**

The City is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation), as well as medical benefits provided to employees. The City has purchased commercial insurance for employee injury and medical claims, and participates in the Michigan Municipal League risk pool for claims relating to property loss, torts, errors and omissions. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

The Michigan Municipal League risk pool program operates as a common risk-sharing management program for local units of government in Michigan; member premiums are used to purchase commercial excess insurance coverage and to pay member claims in excess of deductible amounts.

**NOTE 14 - DEFERRED COMPENSATION PLAN**

The City offers its employees a deferred compensation plan created in accordance with IRC Section 457. The plan, available to all employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with such amounts and all income attributable to such amounts, property or rights are, until made available to the employee or other beneficiary, solely the property and rights of the City without being restricted to the provisions of benefits under the plan and thus subject to the claims of the City's general creditors. Participants' rights created under the plan are equivalent to those of general creditors of the City.

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 14 - DEFERRED COMPENSATION PLAN (Continued)**

The City's liability to each participant is equal to the participant's deferred compensation, adjusted by an amount equal to the investment performance in a related asset account. Investments are managed by a trustee, and investment decisions are made by the individual employees. The City provides the duty of due care that would be required of an ordinary prudent investor. The related asset accounts are recorded in the Deferred Compensation Agency Fund at market value, which is equal to the liability to plan participants. In the past, the related asset accounts have been used for no purpose other than to pay benefits. In addition, the City believes that it is unlikely that it will use such assets to satisfy the claims of general creditors in the future.

**NOTE 15 - POSTEMPLOYMENT BENEFITS**

The City provides health care benefits to all full-time employees upon retirement in accordance with labor contracts. Currently, six retirees are eligible. The City includes pre-Medicare retirees and their dependents in its insured health care plan, with contribution required by the participant, dependent upon each union contract. Expenditures for postemployment health care benefits are recognized as the insurance premiums become due; during the year, this amounted to \$14,068 for three retirees. The benefits for the other three retirees are paid for through the City of Albion Public Safety Officers Retirement System.

**NOTE 16 - COMPONENT UNIT FINANCIAL INFORMATION**

Condensed financial statements for each of the discretely presented units is presented below:

**BALANCE SHEETS**

	TAX INCREMENT FINANCE AUTHORITY	DOWNTOWN DEVELOPMENT AUTHORITY	LIBRARY	TOTAL
<b>ASSETS</b>				
Current assets	\$ 408,476	\$ 320,144	\$ 86,711	\$ 815,331
Property, plant and equipment	506,300	-	1,662,361	2,168,661
Amounts to be provided for repayment of long-term debt	-	525,000	-	525,000
Total assets	<u>\$ 914,776</u>	<u>\$ 845,144</u>	<u>\$ 1,749,072</u>	<u>\$ 3,508,992</u>

**CITY OF ALBION, MICHIGAN**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1995**

**NOTE 16 - COMPONENT UNIT FINANCIAL INFORMATION (Continued)**

	TAX INCREMENT FINANCE AUTHORITY	DOWNTOWN DEVELOPMENT AUTHORITY	LIBRARY	TOTAL
<b>LIABILITIES</b>				
Current liabilities	\$ 93,552	\$ 175	\$ 20,865	\$ 114,592
Long-term debt	-	525,000	-	525,000
Total liabilities	93,552	525,175	20,865	639,592
<b>EQUITY</b>				
Investment in general fixed assets	506,300	-	1,662,361	2,168,661
Fund balances	314,924	319,969	65,846	700,739
Total equity	821,224	319,969	1,728,207	2,869,400
Total liabilities and equity	\$ 914,776	\$ 845,144	\$ 1,749,072	\$ 3,508,992

**STATEMENTS OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCE**

	TAX INCREMENT FINANCE AUTHORITY	DOWNTOWN DEVELOPMENT AUTHORITY	LIBRARY	TOTAL
<b>REVENUE AND OTHER FINANCING SOURCES</b>	\$ 252,745	\$ 87,451	\$ 336,497	\$ 676,693
<b>EXPENDITURES AND OTHER FINANCING USES</b>	228,852	105,756	307,457	642,065
<b>EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	23,893	(18,305)	29,040	34,628
<b>FUND BALANCES - Beginning of year</b>	291,031	338,274	36,806	666,111
<b>FUND BALANCES - End of year</b>	\$ 314,924	\$ 319,969	\$ 65,846	\$ 700,739



---

ADDITIONAL INFORMATION

To the Mayor and City Council  
City of Albion, Michigan

We have audited the general purpose financial statements of the City of Albion, Michigan for the year ended December 31, 1995. Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as whole. The additional information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the City of Albion, Michigan. This information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, except for the effect of recording fixed asset amounts at replacement cost in the component units, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Plante & Moran, LLP*

May 29, 1996

**CITY OF ALBION, MICHIGAN  
REQUIRED SUPPLEMENTARY INFORMATION  
RETIREMENT SYSTEM  
ANALYSIS OF FUNDING PROGRESS\*\***

AS OF JUNE 30	(1) NET ASSETS AVAILABLE FOR BENEFITS	(2) PENSION BENEFIT OBLIGATION (PBO)	(3) PERCENT FUNDED (1)÷(2)	(4) UNFUNDED (OVERFUNDED) PBO (2)-(1)	(5) ANNUAL COVERED PAYROLL	(6) UNFUNDED (OVERFUNDED) PBO AS A PERCENT OF COVERED PAYROLL (4)÷(5)
<b>Public Safety Officers Pension Fund</b>						
1986	\$ 3,897,721	\$ 3,392,720	\$ 14.9	\$ (505,001)	\$ 772,549	(65.4)
1987	4,264,636	3,612,974	118.0	(651,662)	806,596	(80.8)
1988	4,556,941	3,773,967	120.7	(782,974)	885,943	(88.4)
1989	4,872,202	3,955,355	123.2	(916,847)	932,409	(98.3)
1990	5,992,307	4,271,705	140.3	(1,720,602)	1,005,461	(171.1)
1991	6,410,750	4,442,019	144.3	(1,968,731)	974,495	(202.0)
1992	6,967,802	4,686,682	148.7	(2,281,120)	1,019,850	(223.7)
1993	7,481,224	5,141,859	145.5	(2,339,365)	1,031,205	(226.9)
1994	7,675,802	5,776,834	132.9	(1,898,168)	1,105,446	(171.8)
1995	*	*	*	*	*	*

**Michigan Municipal Employees' Retirement System\*\*\***

1985	5,457,835	3,816,114	143.0	(1,641,721)	3,306,831	(49.6)
1986	6,242,466	4,231,357	147.5	(2,011,109)	3,899,349	(51.6)
1987 ****	7,095,329	4,568,091	155.3	(2,527,238)	4,316,146	(58.6)
1988	7,573,756	5,076,717	149.2	(2,497,039)	4,635,974	(53.9)
1989	8,285,268	5,460,766	151.7	(2,824,502)	4,768,882	(59.2)
1990	8,831,446	5,877,864	150.2	(2,953,582)	4,663,405	(63.1)
1991	9,528,038	6,267,026	152.0	(3,261,012)	4,834,532	(67.5)
1992	10,131,639	6,517,873	155.4	(3,613,766)	5,129,882	(70.4)
1993 ****	10,942,293	7,715,920	141.8	(3,226,373)	5,758,119	(56.0)
1994	6,531,226	5,845,571	111.7	(685,654)	1,407,697	(48.7)
1995	*	*	*	*	*	*

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of the retirement systems' funding status on a going concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the retirement systems' progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

\* Information not available.

\*\* Required by Governmental Accounting Standards Board Statement Number 5.

\*\*\* The Michigan Municipal Employees' Retirement System funding progress information includes the City's hospital funding experience through 1993. As of June 30, 1994, the City divested itself of the hospital and is no longer included in the funding progress information. Prior to June 30, 1994, information for the City's portion only was not available.

\*\*\*\* Actuarial assumptions for MMERS valuations were revised for 1987 and 1993 valuations. The combined change in pension benefit obligation resulting from the 1993 benefit changes and revisions in actuarial assumptions is \$567,731.

**CITY OF ALBION, MICHIGAN  
REQUIRED SUPPLEMENTARY INFORMATION  
RETIREMENT SYSTEM  
REVENUE BY SOURCE AND EXPENSES BY TYPE\***

Public Safety Officers Pension Fund

FISCAL YEAR ENDED	REVENUE BY SOURCE				EMPLOYER CONTRIBUTION AS A PERCENT OF COVERED PAYROLL	EXPENSES BY TYPE			
	EMPLOYER CONTRIBUTIONS	EMPLOYEE CONTRIBUTIONS	INVESTMENT INCOME	TOTAL		BENEFITS PAYMENTS	ADMINISTRATIVE EXPENSES	REFUNDS	TOTAL
1986	\$ 149,815	\$ 54,102	\$ 464,285	\$ 668,202	19.4	\$ 120,572	11,099	\$ 22,680	\$ 154,351
1987	113,509	55,611	354,038	523,158	14.1	125,151	9,512	37,135	171,798
1988	100,591	60,800	287,457	448,848	11.4	125,151	9,436	21,956	156,543
1989	64,796	64,716	354,673	484,185	6.9	125,151	10,026	33,794	168,971
1990	39,090	69,214	1,154,652	1,262,956	4.0	124,133	10,441	11,385	145,959
1991	-	72,682	601,024	673,706	-	131,029	6,308	34,190	171,527
1992	-	53,404	563,433	616,837	-	121,872	4,492	10,810	137,174
1993	-	53,714	561,436	615,150	-	126,048	23,822	19,525	169,395
1994	-	54,830	419,730	474,560	-	161,414	33,520	22,047	216,981
1995	-	59,810	734,107	793,917	-	205,647	26,005	2,075	233,727

Contributions were made in accordance with actuarially determined contribution requirements.

\* Required by Governmental Accounting Standards Board Statement Number 5.

**CITY OF ALBION, MICHIGAN  
GENERAL FUND  
STATEMENT OF REVENUE AND EXPENDITURES  
BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 1995**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUE</b>			
Taxes	\$ 2,049,574	\$ 2,081,560	\$ 31,986
Licenses and permits	80,700	82,534	1,834
Federal sources	34,300	34,299	(1)
State sources	1,212,954	1,206,373	(6,581)
Charges for services	176,627	177,923	1,296
Fines and forfeits	38,362	43,303	4,941
Miscellaneous revenue	204,112	282,375	78,263
<b>Total revenue</b>	<b>3,796,629</b>	<b>3,908,367</b>	<b>111,738</b>
<b>EXPENDITURES</b>			
General government:			
City Council	145,036	146,066	(1,030)
City Manager	187,479	183,281	4,198
City Assessor	84,155	81,780	2,375
City Attorney	67,050	64,680	2,370
Clerk/Treasurer	267,492	252,179	15,313
Municipal Building	47,307	48,730	(1,423)
Inspection Department	62,765	62,220	545
City Engineer	85,920	83,730	2,190
<b>Total general government</b>	<b>947,204</b>	<b>922,666</b>	<b>24,538</b>
Public safety	1,759,142	1,728,006	31,136
Highways and streets - City maintenance	126,100	123,247	2,853
Welfare, culture and recreation:			
Cemetery	118,762	119,097	(335)
Parks	172,255	147,400	24,855
Recreation	91,672	89,250	2,422
Community development	93,979	91,880	2,099
<b>Total welfare, culture and recreation</b>	<b>476,668</b>	<b>447,627</b>	<b>29,041</b>
Miscellaneous expenditures - General appropriation	487,515	483,939	3,576
<b>Total expenditures</b>	<b>3,796,629</b>	<b>3,705,485</b>	<b>91,144</b>
<b>SURPLUS</b>	<b>\$ -</b>	<b>\$ 202,882</b>	<b>\$ 202,882</b>

**CITY OF ALBION, MICHIGAN  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1995**

	<u>MAJOR STREETS</u>	<u>LOCAL STREETS</u>	<u>SOLID WASTE</u>	<u>COMMUNITY DEVELOPMENT BLOCK GRANT</u>	<u>DRUG LAW ENFORCEMENT</u>	<u>SECTION 8 PROGRAM OPERATING ACCOUNT</u>	<u>REVOLVING LOAN</u>	<u>TOTAL</u>
<b>ASSETS</b>								
Cash and investments	\$ 59,562	\$(3,982)	\$ 74,568	\$ 173,708	\$ 13,285	\$ 83,355	\$ 336,889	\$ 737,385
Receivables:								
Taxes	-	-	8,137	-	-	-	-	8,137
Accrued interest	437	58	411	482	18	-	-	1,406
Rehabilitation loans	-	-	-	390,571	-	-	-	390,571
Economic development loans	-	-	-	-	-	-	267,623	267,623
Other	29,033	2,030	-	-	-	23,902	-	54,965
Due from other funds	-	-	-	1,369	-	-	-	1,369
Other assets	19,262	-	-	-	-	-	-	19,262
<b>Total assets</b>	<u>\$ 108,294</u>	<u>\$(1,894)</u>	<u>\$ 83,116</u>	<u>\$ 566,130</u>	<u>\$ 13,303</u>	<u>\$ 107,257</u>	<u>\$ 604,512</u>	<u>\$ 1,480,718</u>
<b>LIABILITIES AND FUND BALANCES (DEFICIT)</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ 5,517	\$ -	\$ -	\$ 68	\$ 1,790	\$ -	\$ -	\$ 7,375
Accrued and other liabilities	15,104	1,038	491	-	-	20,153	-	36,786
Due to other funds	-	-	-	13,000	-	3,561	-	16,561
Due to component units	-	-	5,640	-	-	-	5,584	11,224
Rehabilitation escrow	-	-	-	553,062	-	-	-	553,062
Economic development escrow	-	-	-	-	-	-	496,683	496,683
<b>Total liabilities</b>	<u>20,621</u>	<u>1,038</u>	<u>6,131</u>	<u>566,130</u>	<u>1,790</u>	<u>23,714</u>	<u>502,267</u>	<u>1,121,691</u>
<b>FUND BALANCES (DEFICIT)</b>	<u>87,673</u>	<u>(2,932)</u>	<u>76,985</u>	<u>-</u>	<u>11,513</u>	<u>83,543</u>	<u>102,245</u>	<u>359,027</u>
<b>Total liabilities and fund balances (deficit)</b>	<u>\$ 108,294</u>	<u>\$(1,894)</u>	<u>\$ 83,116</u>	<u>\$ 566,130</u>	<u>\$ 13,303</u>	<u>\$ 107,257</u>	<u>\$ 604,512</u>	<u>\$ 1,480,718</u>

**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUE, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**YEAR ENDED DECEMBER 31, 1995**

	MAJOR STREETS	LOCAL STREETS	SOLID WASTE	COMMUNITY DEVELOPMENT BLOCK GRANT	DRUG LAW ENFORCEMENT	SECTION 8 PROGRAM OPERATING ACCOUNT	REVOLVING LOAN	TOTAL
<b>REVENUE</b>								
Taxes	\$ -	\$ -	\$ 79,006	\$ -	\$ -	\$ -	\$ -	\$ 79,006
Federal sources	24,148	-	-	300,920	-	286,459	-	611,527
State sources	426,739	123,314	-	-	-	-	-	550,053
Charges for services	-	-	-	-	-	159,163	-	159,163
Fines and forfeits	-	-	-	-	17,654	-	-	17,654
Miscellaneous revenue	12,957	2,417	3,887	7,315	237	92,855	48,373	168,041
<b>Total revenue</b>	<b>463,844</b>	<b>125,731</b>	<b>82,893</b>	<b>308,235</b>	<b>17,891</b>	<b>538,477</b>	<b>48,373</b>	<b>1,585,444</b>
<b>EXPENDITURES</b>								
Highways and streets	337,265	224,666	-	-	-	-	-	561,931
Economic development	-	-	-	-	-	-	7,053	7,053
Welfare, culture and recreation	-	-	-	-	-	431,157	-	431,157
Community maintenance and development	-	-	36,369	308,235	-	-	-	344,604
Miscellaneous expenditures	-	-	-	-	12,892	-	-	12,892
<b>Total expenditures</b>	<b>337,265</b>	<b>224,666</b>	<b>36,369</b>	<b>308,235</b>	<b>12,892</b>	<b>431,157</b>	<b>7,053</b>	<b>1,357,637</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>126,579</b>	<b>(98,935)</b>	<b>46,524</b>	<b>-</b>	<b>4,999</b>	<b>107,320</b>	<b>41,320</b>	<b>227,807</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in	-	97,246	-	-	-	-	-	97,246
Operating transfers out	(96,003)	-	-	-	-	(78,171)	-	(174,174)
<b>Total other financing sources (uses)</b>	<b>(96,003)</b>	<b>97,246</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(78,171)</b>	<b>-</b>	<b>(76,928)</b>
<b>EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>30,576</b>	<b>(1,689)</b>	<b>46,524</b>	<b>-</b>	<b>4,999</b>	<b>29,149</b>	<b>41,320</b>	<b>150,879</b>
<b>FUND BALANCES (DEFICIT) - January 1, 1995</b>	<b>57,097</b>	<b>(1,243)</b>	<b>30,461</b>	<b>-</b>	<b>6,514</b>	<b>54,394</b>	<b>60,925</b>	<b>208,148</b>
<b>FUND BALANCES (DEFICIT) - December 31, 1995</b>	<b>\$ 87,673</b>	<b>\$ (2,932)</b>	<b>\$ 76,985</b>	<b>\$ -</b>	<b>\$ 11,513</b>	<b>\$ 83,543</b>	<b>\$ 102,245</b>	<b>\$ 359,027</b>

**CITY OF ALBION, MICHIGAN  
ENTERPRISE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1995**

	<u>WATER</u>	<u>SEWER</u>	<u>TOTAL</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and investments	\$ 519,607	\$ 873,572	\$ 1,393,179
Receivables:			
Customers	110,660	221,103	331,763
Accrued interest	3,601	7,024	10,625
Inventories	21,308	426	21,734
	<u>655,176</u>	<u>1,102,125</u>	<u>1,757,301</u>
Total current assets	655,176	1,102,125	1,757,301
<b>LAND, BUILDINGS AND EQUIPMENT</b>			
	<u>812,180</u>	<u>4,826,825</u>	<u>5,639,005</u>
Total assets	<u>\$ 1,467,356</u>	<u>\$ 5,928,950</u>	<u>\$ 7,396,306</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Current maturities of long-term debt	\$ -	\$ 27,272	\$ 27,272
Accounts payable	4,787	15,311	20,098
Accrued and other liabilities	15,312	18,148	33,460
	<u>20,099</u>	<u>60,731</u>	<u>80,830</u>
Total current liabilities	20,099	60,731	80,830
<b>LONG-TERM LIABILITIES</b>			
Long-term debt	-	81,234	81,234
Cash bonds and deposits	1,888	-	1,888
	<u>1,888</u>	<u>81,234</u>	<u>83,122</u>
Total long-term liabilities	1,888	81,234	83,122
Total liabilities	21,987	141,965	163,952
<b>FUND EQUITY</b>			
Contributed capital	1,206,018	5,481,798	6,687,816
Retained earnings	239,351	305,187	544,538
	<u>1,445,369</u>	<u>5,786,985</u>	<u>7,232,354</u>
Total fund equity	1,445,369	5,786,985	7,232,354
Total liabilities and fund equity	<u>\$ 1,467,356</u>	<u>\$ 5,928,950</u>	<u>\$ 7,396,306</u>



**CITY OF ALBION, MICHIGAN  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUE,  
EXPENSES AND CHANGES IN RETAINED EARNINGS  
YEAR ENDED DECEMBER 31, 1995**

	<u>WATER</u>	<u>SEWER</u>	<u>TOTAL</u>
<b>OPERATING REVENUE</b>			
Charges for services	\$ 371,448	\$ 802,224	\$ 1,173,672
Interest and penalties	5,950	17,725	23,675
Miscellaneous revenue	13,368	3,130	16,498
	<hr/>	<hr/>	<hr/>
Total operating revenue	390,766	823,079	1,213,845
<b>OPERATING EXPENSES</b>			
Salaries and wages	97,562	271,449	369,011
Administrative costs	32,355	57,030	89,385
Fringe benefits	36,878	94,675	131,553
Maintenance and supplies	53,422	104,681	158,103
Purchased power and utilities	45,098	86,449	131,547
Professional services	17,009	11,687	28,696
Depreciation	58,825	162,709	221,534
Rental expense	9,347	4,642	13,989
Insurance	9,863	21,040	30,903
Miscellaneous expense	1,687	1,277	2,964
	<hr/>	<hr/>	<hr/>
Total operating expenses	362,046	815,639	1,177,685
<b>OPERATING INCOME</b>	<hr/>	<hr/>	<hr/>
	28,720	7,440	36,160
<b>NONOPERATING REVENUE (EXPENSES)</b>			
Gain on sale of equipment	920	-	920
Interest income	32,039	45,659	77,698
Interest expense	-	(7,353)	(7,353)
Water quality assessment grants	13,379	-	13,379
Water quality assessment expenses	(13,379)	-	(13,379)
	<hr/>	<hr/>	<hr/>
Total nonoperating revenue	32,959	38,306	71,265
<b>NET INCOME</b>	<hr/>	<hr/>	<hr/>
	61,679	45,746	107,425
<b>RETAINED EARNINGS - January 1, 1995</b>	<hr/>	<hr/>	<hr/>
	177,672	259,441	437,113
<b>RETAINED EARNINGS - December 31, 1995</b>	<hr/>	<hr/>	<hr/>
	<u>\$ 239,351</u>	<u>\$ 305,187</u>	<u>\$ 544,538</u>

**CITY OF ALBION, MICHIGAN**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 1995**

	<u>WATER</u>	<u>SEWER</u>	<u>TOTAL</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income	\$ 28,720	\$ 7,440	\$ 36,160
Adjustments to reconcile operating income to net cash from operating activities:			
Depreciation	58,825	162,709	221,534
Changes in assets and liabilities:			
Receivables	(13,806)	12,599	(1,207)
Inventory	1,453	4	1,457
Accounts payable	301	(70,773)	(70,472)
Accrued and other liabilities	(85)	(488)	(573)
Net cash provided by operating activities	75,408	111,491	186,899
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Assessment subsidy	13,379	-	13,379
Assessment subsidy expenses	(13,379)	-	(13,379)
Net cash used in noncapital financing activities	-	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Principal and interest paid on long-term debt	-	(33,041)	(33,041)
Purchase of capital assets	(14,656)	(104,126)	(118,782)
Proceeds from sale of capital assets	920	-	920
Net cash used in capital and related financing activities	(13,736)	(137,167)	(150,903)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received on investments	32,039	45,659	77,698
Purchase of investments - Net of sales proceeds	(75,000)	(25,000)	(100,000)
Net cash provided by (used in) investing activities	(42,961)	20,659	(22,302)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	18,711	(5,017)	13,694
<b>CASH AND CASH EQUIVALENTS - January 1, 1995</b>	95,896	(6,411)	89,485
<b>CASH AND CASH EQUIVALENTS - December 31, 1995</b>	<u>\$ 114,607</u>	<u>\$ (11,428)</u>	<u>\$ 103,179</u>
<b>BALANCE SHEET RECONCILIATION</b>			
Cash and investments	\$ 519,607	\$ 873,572	\$ 1,393,179
Less investments	(405,000)	(885,000)	(1,290,000)
Cash and cash equivalents	<u>\$ 114,607</u>	<u>\$ (11,428)*</u>	<u>\$ 103,179</u>

\* Negative cash is caused by the allocation of pooled cash balances and does not represent overdrafts at the financial institution.

There were no noncash operating, capital or investing activities during the year ended December 31, 1995.

**CITY OF ALBION, MICHIGAN  
TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1995**

	TRUST FUNDS			AGENCY FUNDS		
	PUBLIC SAFETY OFFICERS PENSION	NONEXPENDABLE TRUSTS		ESCROW	DEFERRED COMPENSATION	TOTAL
		CEMETERY	LIBRARY			
ASSETS						
sh and investments	\$ 8,112,306	\$ 294,573	\$ 154,004	\$ 414,026	\$ 439,227	\$ 9,414,136
crued interest	123,686	3,652	1,799	-	-	129,137
Total assets	<u>\$ 8,235,992</u>	<u>\$ 298,225</u>	<u>\$ 155,803</u>	<u>\$ 414,026</u>	<u>\$ 439,227</u>	<u>\$ 9,543,273</u>
LIABILITIES AND FUND BALANCES						
ABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ 453	\$ -	\$ 453
Due to other governmental units	-	-	-	413,573	-	413,573
Deferred compensation liability	-	-	-	-	439,227	439,227
Total liabilities	-	-	-	414,026	439,227	853,253
JND BALANCES						
Reserved for Public Safety Officers Pension Fund	8,235,992	-	-	-	-	8,235,992
Reserved for perpetual care	-	298,225	-	-	-	298,225
Reserved for library	-	-	155,803	-	-	155,803
Total fund balances	<u>8,235,992</u>	<u>298,225</u>	<u>155,803</u>	<u>-</u>	<u>-</u>	<u>8,690,020</u>
Total liabilities and fund balances	<u>\$ 8,235,992</u>	<u>\$ 298,225</u>	<u>\$ 155,803</u>	<u>\$ 414,026</u>	<u>\$ 439,227</u>	<u>\$ 9,543,273</u>

**CITY OF ALBION, MICHIGAN  
TRUST AND AGENCY FUNDS  
COMBINING STATEMENT OF REVENUE,  
EXPENSES AND CHANGES IN FUND BALANCES  
NONEXPENDABLE TRUST FUNDS  
YEAR ENDED DECEMBER 31, 1995**

	<u>CEMETERY</u>	<u>LIBRARY</u>	<u>TOTAL</u>
OPERATING REVENUE			
Charges for services	\$ 5,788	\$ -	\$ 5,788
Contributions	-	830	830
	<u>5,788</u>	<u>830</u>	<u>6,618</u>
Total operating revenue			
	5,788	830	6,618
OPERATING EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING INCOME	5,788	830	6,618
NONOPERATING REVENUE - Interest income	<u>16,246</u>	<u>8,169</u>	<u>24,415</u>
INCOME - Before operating transfers	22,034	8,999	31,033
OPERATING TRANSFERS OUT	<u>(16,246)</u>	<u>-</u>	<u>(16,246)</u>
NET INCOME	5,788	8,999	14,787
FUND BALANCES - January 1, 1995	<u>292,437</u>	<u>146,804</u>	<u>439,241</u>
FUND BALANCES - December 31, 1995	<u><u>\$ 298,225</u></u>	<u><u>\$ 155,803</u></u>	<u><u>\$ 454,028</u></u>

**CITY OF ALBION, MICHIGAN  
TRUST AND AGENCY FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
NONEXPENDABLE TRUST FUNDS  
YEAR ENDED DECEMBER 31, 1995**

	<u>CEMETERY</u>	<u>LIBRARY</u>	<u>TOTAL</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income	\$ 5,788	\$ 830	\$ 6,618
Changes in assets and liabilities - Receivables	(436)	(114)	(550)
Net cash provided by operating activities	5,352	716	6,068
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES - Operating transfers out</b>	(16,246)	-	(16,246)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received on investments	16,246	8,169	24,415
Purchase of investments	(5,000)	(5,000)	(10,000)
Net cash provided by investing activities	11,246	3,169	14,415
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	352	3,885	4,237
<b>CASH AND CASH EQUIVALENTS - January 1, 1995</b>	(779)	119	(660)
<b>CASH AND CASH EQUIVALENTS - December 31, 1995</b>	<u>\$ (427)</u>	<u>\$ 4,004</u>	<u>\$ 3,577</u>
<b>BALANCE SHEET RECONCILIATION</b>			
Cash and investments	\$ 294,573	\$ 154,004	\$ 448,577
Less investments	(295,000)	(150,000)	(445,000)
Cash and cash equivalents	<u>\$ (427) *</u>	<u>\$ 4,004</u>	<u>\$ 3,577</u>

\* Negative cash is caused by the allocation of pooled cash balances and does not represent overdrafts at the financial institution.

**CITY OF ALBION, MICHIGAN  
TRUST AND AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND  
LIABILITIES - ALL AGENCY FUNDS  
YEAR ENDED DECEMBER 31, 1995**

	BALANCE JANUARY 1, 1995	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1995
<b><u>ESCROW</u></b>				
ASSETS - Cash and investments	\$ 440,094	\$ 4,398,104	\$ 4,424,172	\$ 414,026
<b>LIABILITIES</b>				
Due to other funds	\$ 406	\$ 122,657	\$ 122,610	\$ 453
Due to schools and other governmental units	439,688	2,791,438	2,817,553	413,573
Total liabilities	\$ 440,094	\$ 2,914,095	\$ 2,940,163	\$ 414,026

**DEFERRED COMPENSATION**

ASSETS - Investments with deferred compensation administrator	\$ 357,555	\$ 121,406	\$ 39,734	\$ 439,227
LIABILITIES - Deferred compensation liability	\$ 357,555	\$ 121,406	\$ 39,734	\$ 439,227

**TOTALS - ALL AGENCY  
FUNDS**

ASSETS				
Cash and investments	\$ 440,094	\$ 4,398,104	\$ 4,424,172	\$ 414,026
Investments with deferred compensation administrator	357,555	121,406	39,734	439,227
Total assets	\$ 797,649	\$ 4,519,510	\$ 4,463,906	\$ 853,253
LIABILITIES				
Due to other funds	\$ 406	\$ 122,657	\$ 122,610	\$ 453
Due to schools and other governmental units	439,688	2,791,438	2,817,553	413,573
Deferred compensation liability	357,555	121,406	39,734	439,227
Total liabilities	\$ 797,649	\$ 3,035,501	\$ 2,979,897	\$ 853,253

**CITY OF ALBION, MICHIGAN  
SCHEDULE OF BONDED INDEBTEDNESS  
DECEMBER 31, 1995**

DESCRIPTION	INTEREST RATE	DATE OF MATURITY	AMOUNT OF ANNUAL MATURITY	PRINCIPAL OUTSTANDING	
				DECEMBER 31	
				1995	1994
Building Authority Bonds - Senior Citizen					
Housing Facility - Maple Grove Apartments					
Date of issue - September 1, 1978					
Amount of issue - \$2,300,000					
	6.75%	11/1/95-00	\$ 125,000	\$ 625,000	\$ 750,000
	6.80	11/1/01-02	150,000	300,000	300,000
	6.85	11/1/03-04	150,000	300,000	300,000
Total Building Authority bonds				\$ 1,225,000	\$ 1,350,000

**CITY OF ALBION, MICHIGAN  
COMPONENT UNITS  
COMBINING BALANCE SHEET  
DECEMBER 31, 1995**

	TAX INCREMENT FINANCE AUTHORITY	DOWNTOWN DEVELOPMENT AUTHORITY	LIBRARY	TOTAL
<b>ASSETS</b>				
Cash and investments	\$ 237,127	\$ 264,637	\$ 85,937	\$ 587,701
Receivables:				
Taxes	67,246	41,823	-	109,069
Accrued interest	1,041	915	254	2,210
Other	36,927	-	520	37,447
Due from primary government	66,135	12,769	-	78,904
Capital assets	506,300	-	1,662,361	2,168,661
Amount to be provided for retirement of long-term debt	-	525,000	-	525,000
<b>Total assets</b>	<b>\$ 914,776</b>	<b>\$ 845,144</b>	<b>\$ 1,749,072</b>	<b>\$ 3,508,992</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 652	\$ 175	\$ 14,588	\$ 15,415
Accrued and other liabilities	42,900	-	6,277	49,177
Due to primary government	-	-	-	-
Due to other governmental units	50,000	-	-	50,000
Long-term debt	-	525,000	-	525,000
<b>Total liabilities</b>	<b>93,552</b>	<b>525,175</b>	<b>20,865</b>	<b>639,592</b>
<b>FUND EQUITY</b>				
Investment in general fixed assets	506,300	-	1,662,361	2,168,661
Fund balances	314,924	319,969	65,846	700,739
<b>Total fund equity</b>	<b>821,224</b>	<b>319,969</b>	<b>1,728,207</b>	<b>2,869,400</b>
<b>Total liabilities and fund equity</b>	<b>\$ 914,776</b>	<b>\$ 845,144</b>	<b>\$ 1,749,072</b>	<b>\$ 3,508,992</b>



**CITY OF ALBION, MICHIGAN  
COMPONENT UNITS  
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 1995**

	TAX INCREMENT FINANCE AUTHORITY	DOWNTOWN DEVELOPMENT AUTHORITY	LIBRARY	TOTAL
<b>REVENUE</b>				
Taxes	\$ 127,797	\$ 54,592	\$ -	\$ 182,389
Federal sources	17,403	-	520	17,923
State sources	-	13,730	12,275	26,005
Charges for services	11,336	-	3,343	14,679
Fines and forfeits	-	-	45,846	45,846
Miscellaneous revenue	96,209	19,129	49,404	164,742
Total revenue	252,745	87,451	111,388	451,584
<b>EXPENDITURES</b>				
Economic development	215,852	105,756	-	321,608
Library	-	-	307,457	307,457
Total expenditures	215,852	105,756	307,457	629,065
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	36,893	(18,305)	(196,069)	(177,481)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers from primary government	-	-	225,109	225,109
Operating transfers to primary government	(13,000)	-	-	(13,000)
Total other financing sources (uses)	(13,000)	-	225,109	212,109
<b>EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	23,893	(18,305)	29,040	34,628
<b>FUND BALANCES - Beginning of year</b>	291,031	338,274	36,806	666,111
<b>FUND BALANCES - End of year</b>	\$ 314,924	\$ 319,969	\$ 65,846	\$ 700,739

**CITY OF ALBION, MICHIGAN  
COMPONENT UNITS  
SCHEDULE OF BONDED INDEBTEDNESS  
DECEMBER 31, 1995**

DESCRIPTION	INTEREST RATE	DATE OF MATURITY	AMOUNT OF ANNUAL MATURITY	PRINCIPAL OUTSTANDING	
				DECEMBER 31	
				1995	1994
Downtown Development Authority bonds - DDA Plan					
Date of issue - November 1, 1992					
Amount of issue - \$530,000					
	3.95%	4/1/95	\$ 5,000	\$ -	\$ 5,000
	4.25	4/1/96	10,000	10,000	10,000
	4.55	4/1/97	15,000	15,000	15,000
	4.80	4/1/98	15,000	15,000	15,000
	5.00	4/1/99	25,000	25,000	25,000
	5.15	4/1/00	25,000	25,000	25,000
	5.35	4/1/01	45,000	45,000	45,000
	5.50	4/1/02	50,000	50,000	50,000
	5.65	4/1/03	50,000	50,000	50,000
	5.75	4/1/04	50,000	50,000	50,000
	5.90	4/1/05	60,000	60,000	60,000
	6.00	4/1/06	60,000	60,000	60,000
	6.05	4/1/07	60,000	60,000	60,000
	6.15	4/1/08	60,000	60,000	60,000
Total general obligation bonds				<u>\$ 525,000</u>	<u>\$ 530,000</u>



E. 6  
1/1/95

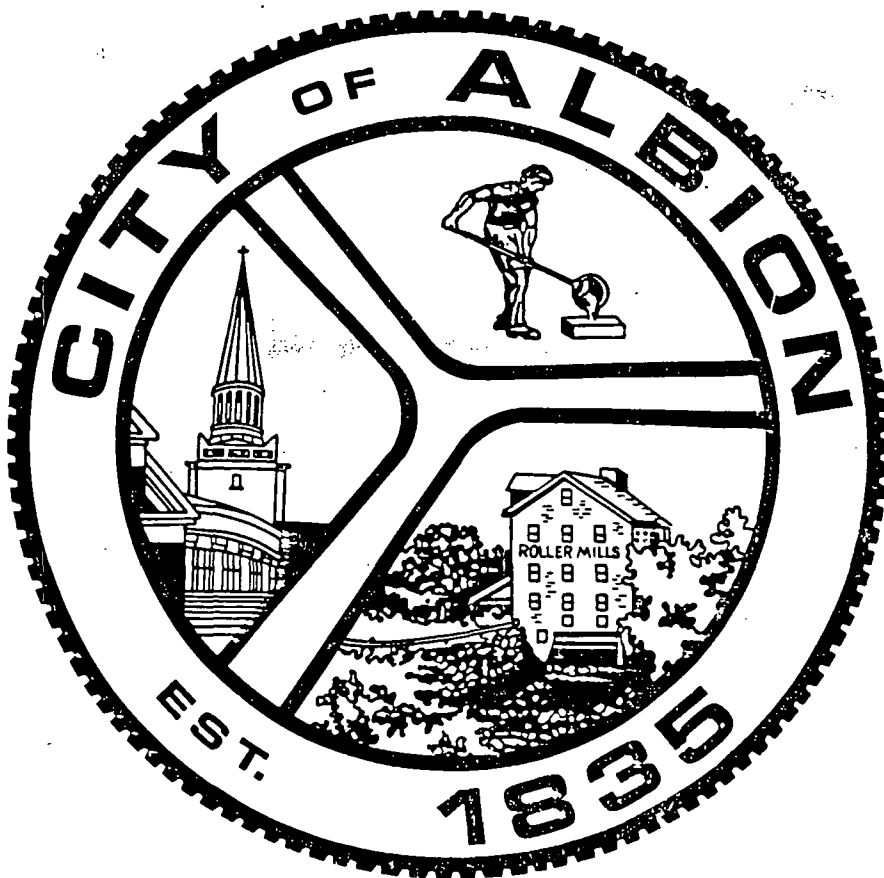
**CITY OF ALBION, MICHIGAN**

**FINANCIAL REPORT  
WITH ADDITIONAL INFORMATION**

**DECEMBER 31, 1995**

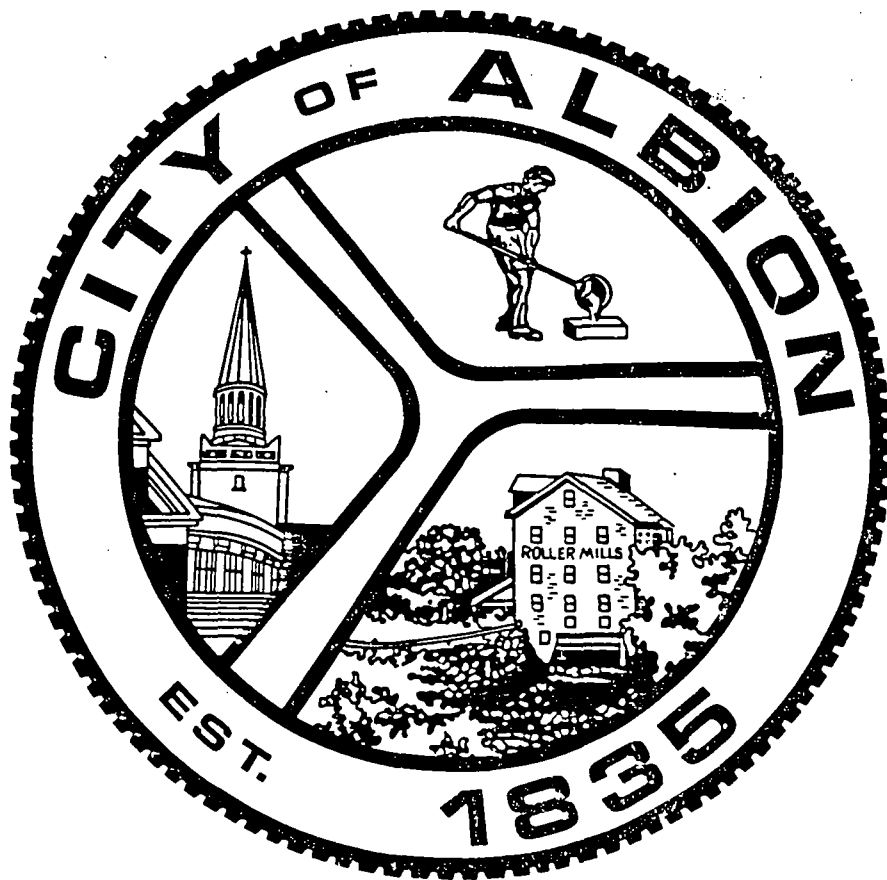
**PLANTE & MORAN, LLP**

# 1995 ANNUAL BUDGET



**CITY OF ALBION  
112 W. CASS STREET  
ALBION, MICHIGAN 49224**

# 1995 ANNUAL BUDGET



**CITY OF ALBION  
112 W. CASS STREET  
ALBION, MICHIGAN 49224**

# 1995 BUDGET - LINE ITEM WORKSHEETS

PAGE

DESCRIPTION

## GENERAL FUND

1	Revenue
4	City Council
5	City Manager
7	City Assessor
8	City Attorney
9	Clerk/Treasury/Finance
11	Municipal Building
12	Cemetery
14	Public Safety
16	School Liaison Officer
17	Inspection Department
18	City Maintenance
20	City Engineer
21	Parks
23	Recreation
25	Community Development & Planning
26	General Appropriation

28 (Color divider)

## SUBSIDIARY FUNDS - Revenue pages, then Expenditure pages

29	MAJOR STREETS FUND
36	LOCAL STREETS FUND
39	SOLID WASTE FUND
42	COMMUNITY DEVELOPMENT FUND
44	DRUG LAW ENFORCEMENT FUND
46	LIBRARY OPERATIONS FUND
49	CEMETERY TRUST FUND
51	TAX INCREMENT FINANCE AUTHORITY
54	DOWNTOWN DEVELOPMENT AUTHORITY
58	ALBION BUILDING AUTHORITY
60	SEWER FUND
64	WATER FUND
68	REVOLVING LOAN FUND
70	EQUIPMENT FUND
73	LIBRARY TRUST FUND

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
403.00 CURRENT PROPERTY TAXES	934,105	910,000	938,188	938,188	<u>938,188</u>
424.00 PAYMENTS IN LIEU OF TAXES	9,588	10,000	10,000	10,000	<u>10,000</u>
425.00 INDUSTRIAL FACILITIES TAXES	14,673	12,826	18,336	18,336	<u>18,336</u>
438.00 CITY INCOME TAX	909,607	990,000	940,000	940,000	<u>940,000</u>
445.00 PENALTIES ON TAXES	10,827	9,100	9,100	9,100	<u>9,100</u>
446.00 TAX ADMINISTRATION FEE	41,073	35,000	12,000	12,000	<u>12,000</u>
447.00 INTEREST	672	500	400	400	<u>400</u>
452.00 CABLE TV FRANCHISE FEE	31,389	34,000	34,000	34,000	<u>34,000</u>
470.00 PERMITS	950	500	500	500	<u>500</u>
476.00 RECREATION FEES	13,126	13,000	13,000	13,000	<u>13,000</u>
477.00 LICENSE FEES	4,419	3,500	1,500	1,500	<u>1,500</u>
478.00 ELECTRIC PERMITS	4,689	4,000	6,000	6,000	<u>6,000</u>
479.00 BUILDING PERMITS	5,802	4,000	6,000	6,000	<u>6,000</u>
480.00 PLUMBING PERMITS	2,175	1,500	2,500	2,500	<u>2,500</u>
481.00 MECHANICAL PERMITS	8,919	4,200	6,000	6,000	<u>6,000</u>
567.02 STATE GRANT - DNR	0	12,616	0	0	<u>0</u>
568.02 GRANT-SCHOOL LIAISON	12,244	12,000	12,000	12,000	<u>12,000</u>
574.00 STATE INCOME TAXES	265,305	294,379	285,288	285,288	<u>285,288</u>
574.01 SINGLE BUSINESS TAXES	186,745	210,889	229,852	229,852	<u>229,852</u>
574.02 INVENTORY TAX REIMBURSEMENT	107,326	114,079	98,065	98,065	<u>98,065</u>
574.03 SALES TAX	481,809	512,833	519,899	519,899	<u>519,899</u>
574.04 INTANGIBLES TAX	0	0	0	0	<u>0</u>



CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
627.00 DEMOLITION	0	4,000	0	0	<u>          </u>
648.00 SALES-CITY PROPERTY	20,166	2,100	2,500	2,500	<u>2,500</u>
654.00 PARK FENCE	0	350	360	360	<u>360</u>
656.00 PARKING VIOLATIONS	16,941	17,000	17,000	17,000	<u>17,000</u>
664.00 INTEREST ON INVESTMENTS	13,414	8,000	10,000	10,000	<u>10,000</u>
666.00 MHL DIVIDEND	9,006	6,551	1,000	1,000	<u>1,000</u>
667.00 GAS & OIL ROYALTIES	4,895	3,000	3,000	3,000	<u>3,000</u>
668.00 RENTAL-CITY PROPERTY	15,712	15,750	15,750	15,750	<u>15,750</u>
668.01 RENTAL - DEPOT	4,524	4,524	4,500	4,500	<u>4,500</u>
671.00 SPEC ASSESSMENTS REVENUE	0	0	0	0	<u>          </u>
675.00 DONATIONS	0	0	0	0	<u>          </u>
675.06 DONATION-RIVERWALL-BARNES	767	0	0	0	<u>          </u>
675.11 DONATION-MCCLURE PARK	0	0	0	0	<u>          </u>
675.12 DONATION-SPACES-CIVIC FND	0	0	0	0	<u>          </u>
676.00 REVENUE-ENGINEERING	0	0	0	0	<u>          </u>
676.01 CONTRIB FROM WATER FUND	31,415	32,357	32,355	32,355	<u>32,355</u>
676.02 CONTRIB FROM SEWER FUND	54,178	55,803	57,030	57,030	<u>57,030</u>
676.04 CONTRIB FROM MAJOR ST FUND	22,650	20,936	18,340	18,340	<u>18,340</u>
676.05 CONTRIB FROM LOCAL ST FUND	9,360	16,859	16,860	16,860	<u>16,860</u>
676.06 CONTRIB FROM EQUIP FUND	13,390	13,792	13,792	13,792	<u>13,792</u>
676.08 CONTRIB FROM CEMETERY TRUST	8,925	8,000	9,000	9,000	<u>9,000</u>
676.11 CONTRIB FROM TIFA	12,944	13,000	13,000	13,000	<u>13,000</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
676.12 CONTRIB FROM UNITED FUND	2,500	1,500	1,500	1,500	<u>1,500</u>
676.14 CONTRIB FROM ABA	40,000	30,981	31,021	31,021	<u>31,021</u>
676.16 CONTRIB FROM DDA	3,000	3,000	0	0	<u>          </u>
676.17 CONTRIB FROM CD FUND	4,200	31,296	0	0	<u>          </u>
676.31 CONTRIB FROM CITY HOSPITAL	0	300,934	0	0	<u>          </u>
695.01 MISC-CITY CLERK	2,145	1,500	1,500	1,500	<u>1,500</u>
695.02 MISC-PUB SAFETY	13,433	14,000	14,000	14,000	<u>14,000</u>
695.03 MISC-STREET	3,785	600	5,000	5,000	<u>5,000</u>
695.04 MISC-CEMETERY	30,956	33,000	43,450	54,391	<u>54,391</u>
695.05 MISC RECREATION	177	3,100	500	500	<u>500</u>
695.06 MISC-COURT	30,675	30,000	30,000	30,000	<u>30,000</u>
695.07 MISC-PARKS	71-	1,250	1,600	1,600	<u>1,600</u>
695.08 MISC-OTHER	5,579	2,500	2,500	2,500	<u>2,500</u>
695.09 MISC-USDA GRANT	35,269	30,000	30,000	30,000	<u>30,000</u>
696.00 LOAN PROCEEDS	0	0	0	0	<u>          </u>
699.00 APPROPRIATION FROM FUND BAL	0	45,808	433,773	141,002	<u>141,002</u>
DEPARTMENTAL TOTAL	3,457,378	3,940,413	3,951,959	3,670,129	3,670,129

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

10100 CITY COUNCIL

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
703.00 SALARIES REGULAR	5,513	5,700	5,700	5,700	<u>5,700</u>
714.00 MEDICARE	83	83	83	83	<u>83</u>
715.00 F I C A	353	350	350	350	<u>350</u>
720.00 WORKMENS COMPENSATION	143	193	203	203	<u>203</u>
PERSONNEL	6,091	6,326	6,336	6,336	6,336
726.00 SUPPLIES & PRINTING	6,280	9,000	7,000	7,000	<u>7,000</u>
728.00 DUES BOOKS PERIODICALS	6,372	6,200	6,200	6,200	<u>6,200</u>
SERVICES AND CHARGES	12,652	15,200	13,200	13,200	13,200
801.02 PROFESS SERV NON-RETAINER	31,995	25,000	25,000	20,000	<u>20,000</u>
819.00 CONFERENCE EXPENSE	2,966	5,000	5,000	5,000	<u>5,000</u>
851.00 TELEPHONE	188	500	500	500	<u>500</u>
CONTRACTUAL SERVICES	35,148	30,500	30,500	25,500	25,500
970.00 CAPITAL OUTLAY	2,823	0	0	0	<u>    </u>
CAPITAL OUTLAYS	2,823	0	0	0	<u>    </u>
DEPARTMENTAL TOTAL	56,715	52,026	50,036	45,036	45,036

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

17200 CITY MANAGER

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	49,475	60,871	55,000	55,000	<u>55,000</u>
703.00 SALARIES REGULAR	65,491	68,278	72,858	72,858	<u>72,858</u>
704.00 SALARIES PART-TIME	2,066	2,000	0	0	<u>      </u>
705.00 SALARIES OVERTIME	464	232	0	0	<u>      </u>
706.42 MAINT VEH & EQT-LAB	41	270	0	0	<u>      </u>
714.00 MEDICARE	1,693	2,040	1,853	1,853	<u>1,853</u>
715.00 F I C A	7,240	8,725	7,927	7,927	<u>7,927</u>
716.00 HOSPITALIZATION INSURANCE	18,192	18,508	19,803	19,803	<u>19,803</u>
717.00 LIFE INSURANCE	641	774	813	813	<u>813</u>
720.00 WORKMENS COMPENSATION	592	718	754	754	<u>754</u>
721.00 UNEMPLOYMENT INSURANCE	204	68	71	71	<u>71</u>
PERSONNEL	146,298	162,486	159,079	159,079	159,079
726.00 SUPPLIES & PRINTING	2,582	5,645	4,000	4,000	<u>4,000</u>
728.00 DUES BOOKS PERIODICALS	1,004	1,500	1,500	1,500	<u>1,500</u>
750.00 SAFETY MATL - (OSHA)	40	100	100	100	<u>100</u>
SERVICES AND CHARGES	3,626	7,245	5,600	5,600	5,600
802.00 CONTRACTUAL SERVICES	2,174	5,524	3,500	3,500	<u>3,500</u>
819.00 CONFERENCE EXPENSE	3,637	3,000	3,500	3,500	<u>3,500</u>
837.00 PHYSICAL EXAMS	309	650	500	500	<u>500</u>
851.00 TELEPHONE	2,997	2,500	2,500	2,500	<u>2,500</u>
862.00 VEHICLE EXPENSE	1,267	542	3,000	3,000	<u>3,000</u>
CONTRACTUAL SERVICES	10,383	12,216	13,000	13,000	13,000
905.00 PERSONNEL ADVERTISING	1,141	2,000	1,500	1,500	<u>1,500</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

17200 CITY MANAGER

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
906.00 PERS. POLICY MANUAL-REFUND	350	450	300	300	<u>300</u>
OTHER CHARGES	1,491	2,450	1,800	1,800	1,800
970.00 CAPITAL OUTLAY	654	0	0	0	<u>          </u>
CAPITAL OUTLAYS	654	0	0	0	
DEPARTMENTAL TOTAL	162,453	184,398	179,479	179,479	179,479

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

20900 CITY ASSESSOR

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	30,926	31,963	31,690	31,690	<u>31,690</u>
703.00 SALARIES REGULAR	21,115	23,500	24,745	24,745	<u>24,745</u>
706.42 MAINT VEH & EDT-LAB	141	330	0	0	<u>      </u>
714.00 MEDICARE	751	775	825	825	<u>825</u>
715.00 F I C A	3,211	3,306	3,500	3,500	<u>3,500</u>
716.00 HOSPITALIZATION INSURANCE	5,056	4,882	7,000	7,000	<u>7,000</u>
717.00 LIFE INSURANCE	270	270	283	283	<u>283</u>
720.00 WORKMENS COMPENSATION	1,752	1,538	1,614	1,614	<u>1,614</u>
721.00 UNEMPLOYMENT INSURANCE	96	32	34	34	<u>34</u>
PERSONNEL	63,317	66,596	69,691	69,691	69,691
726.00 SUPPLIES & PRINTING	1,616	1,900	2,750	2,750	<u>2,750</u>
728.00 DUES BOOKS PERIODICALS	394	600	755	755	<u>755</u>
SERVICES AND CHARGES	2,009	2,500	3,505	3,505	3,505
802.00 CONTRACTUAL SERVICES	2,705	2,150	1,375	1,375	<u>1,375</u>
819.00 CONFERENCE EXPENSE	655	386	740	740	<u>740</u>
851.00 TELEPHONE	713	550	660	660	<u>660</u>
862.00 VEHICLE EXPENSE	544	850	600	600	<u>600</u>
CONTRACTUAL SERVICES	4,617	3,936	3,375	3,375	3,375
966.06 BOARD OF REVIEW	4,816	4,203	4,200	4,200	<u>4,200</u>
OTHER CHARGES	4,816	4,203	4,200	4,200	4,200
970.00 CAPITAL OUTLAY	795	715	6,384	3,384	<u>3,384</u>
CAPITAL OUTLAYS	795	715	6,384	3,384	3,384
DEPARTMENTAL TOTAL	75,555	77,950	87,155	84,155	84,155

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

21000 CITY ATTORNEY

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
726.00 SUPPLIES & PRINTING	1,530	2,000	1,500	1,500	<u>1,500</u>
728.00 DUES BOOKS PERIODICALS	1,258	3,000	3,050	3,050	<u>3,050</u>
SERVICES AND CHARGES	2,787	5,000	4,550	4,550	4,550
801.00 PROFESSIONAL SERVICES	60,000	60,000	60,000	60,000	<u>60,000</u>
802.00 CONTRACTUAL SERVICES	1,500	1,500	2,000	2,000	<u>2,000</u>
819.00 CONFERENCE EXPENSE	134	0	500	500	<u>500</u>
CONTRACTUAL SERVICES	61,634	61,500	62,500	62,500	62,500
DEPARTMENTAL TOTAL	64,422	66,500	67,050	67,050	67,050

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

25300 CLERK/TREASURER/FINANCE DEPT.

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	42,158	48,500	48,000	48,000	<u>48,000</u>
703.00 SALARIES REGULAR	89,417	93,988	122,976	101,613	<u>101,613</u>
704.00 SALARIES PART-TIME	0	0	7,000	0	<u>      </u>
705.00 SALARIES OVERTIME	894	2,000	2,000	2,000	<u>2,000</u>
714.00 MEDICARE	1,957	2,044	2,609	2,609	<u>2,609</u>
715.00 F I C A	8,369	8,741	11,158	11,158	<u>11,158</u>
716.00 HOSPITALIZATION INSURANCE	21,208	22,840	24,439	24,439	<u>24,439</u>
717.00 LIFE INSURANCE	600	632	662	662	<u>662</u>
720.00 WORKMENS COMPENSATION	757	800	794	794	<u>794</u>
721.00 UNEMPLOYMENT INSURANCE	240	80	84	84	<u>84</u>
PERSONNEL	165,598	179,625	219,722	191,359	191,359
726.00 SUPPLIES & PRINTING	13,820	15,000	16,000	16,000	<u>16,000</u>
728.00 DUES BOOKS PERIODICALS	962	1,200	1,400	1,400	<u>1,400</u>
SERVICES AND CHARGES	14,782	16,200	17,400	17,400	17,400
802.00 CONTRACTUAL SERVICES	25,778	40,000	40,000	40,000	<u>40,000</u>
804.00 ELECTIONS	50-	12,000	7,000	7,000	<u>7,000</u>
810.01 ORD. PROSECUTION COSTS	3,817	4,000	4,000	4,000	<u>4,000</u>
819.00 CONFERENCE EXPENSE	984	2,000	2,300	2,300	<u>2,300</u>
851.00 TELEPHONE	1,664	1,400	1,400	1,400	<u>1,400</u>
862.00 VEHICLE EXPENSE	360	700	800	800	<u>800</u>
CONTRACTUAL SERVICES	32,552	60,100	55,500	55,500	55,500
957.00 PERSONNEL TRAINING	1,190	2,000	2,000	2,000	<u>2,000</u>



**CITY OF ALBION  
1995 BUDGET WORKSHEET**

**101 GENERAL FUND**

**25300 CLERK/TREASURER/FINANCE DEPT.**

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
OTHER CHARGES	1,189	2,000	2,000	2,000	2,000
970.00 CAPITAL OUTLAY	780	20,000	88,700	26,233	<u>26,233</u>
CAPITAL OUTLAYS	779	20,000	88,700	26,233	26,233
DEPARTMENTAL TOTAL	214,903	277,925	383,322	292,492	292,492

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

26500 MUNICIPAL BUILDING

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
703.00 SALARIES REGULAR	5,802	5,196	5,871	5,871	<u>5,871</u>
704.00 SALARIES PART-TIME	0	121	0	0	<u>          </u>
705.00 SALARIES OVERTIME	27	0	0	0	<u>          </u>
706.41 MAINT BLDG & GROUNDS-LAB	1,296	4,500	4,500	4,500	<u>4,500</u>
714.00 MEDICARE	81	86	85	85	<u>85</u>
715.00 F I C A	348	369	365	365	<u>365</u>
716.00 HOSPITALIZATION INSURANCE	566	2,269	2,428	2,428	<u>2,428</u>
717.00 LIFE INSURANCE	26	309	325	325	<u>325</u>
720.00 WORKMENS COMPENSATION	361	777	816	816	<u>816</u>
721.00 UNEMPLOYMENT INSURANCE	14	16	17	17	<u>17</u>
PERSONNEL	8,521	13,645	14,407	14,407	14,407
726.00 SUPPLIES & PRINTING	2,832	2,625	3,500	2,500	<u>2,500</u>
741.00 UNIFORMS	150	0	0	0	<u>          </u>
750.00 SAFETY MATL - (OSHA)	203	255	0	0	<u>          </u>
SERVICES AND CHARGES	3,185	2,880	3,500	2,500	2,500
802.00 CONTRACTUAL SERVICES	1,140	1,400	1,400	1,400	<u>1,400</u>
CONTRACTUAL SERVICES	1,139	1,400	1,400	1,400	1,400
921.00 HEAT LIGHT & POWER	18,623	19,500	20,000	20,000	<u>20,000</u>
931.01 MAINT-BLDGS & GROUNDS	9,387	4,000	13,000	9,000	<u>9,000</u>
966.07 MUNICIPAL BLDG REPAIR PROJ	28,814	169,405	0	0	<u>          </u>
OTHER CHARGES	56,824	192,905	33,000	29,000	29,000
970.00 CAPITAL OUTLAY	60	0	0	0	<u>          </u>
CAPITAL OUTLAYS	60	0	0	0	<u>          </u>
DEPARTMENTAL TOTAL	69,732	210,830	52,307	47,307	47,307

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

27600 CEMETERY

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	8,775	9,500	9,784	9,784	<u>9,784</u>
703.00 SALARIES REGULAR	7,347	37,500	42,512	42,512	<u>42,512</u>
704.00 SALARIES PART-TIME	0	2,880	7,200	3,200	<u>3,200</u>
705.00 SALARIES OVERTIME	29	1,500	1,500	1,500	<u>1,500</u>
706.34 ALL OTHER JOBS-LAB	37,161	0	0	0	<u>0</u>
706.41 MAINT BLDG & GROUNDS-LAB	525	0	0	0	<u>0</u>
706.42 MAINT VEH & EOT-LAB	1,544	0	0	0	<u>0</u>
706.59 FORESTRY-LAB	329	0	0	0	<u>0</u>
714.00 MEDICARE	765	670	884	884	<u>884</u>
715.00 F I C A	3,272	3,050	3,782	3,782	<u>3,782</u>
716.00 HOSPITALIZATION INSURANCE	12,808	9,700	10,848	10,848	<u>10,848</u>
717.00 LIFE INSURANCE	166	200	32	32	<u>32</u>
720.00 WORKMENS COMPENSATION	3,103	3,000	3,800	3,800	<u>3,800</u>
721.00 UNEMPLOYMENT INSURANCE	174	100	45	45	<u>45</u>
PERSONNEL	75,999	68,100	80,387	76,387	76,387
728.00 DUES BOOKS PERIODICALS	20	20	20	20	<u>20</u>
741.00 UNIFORMS	604	50	75	75	<u>75</u>
750.00 SAFETY MATL - (OSHA)	55	50	50	50	<u>50</u>
776.00 MATERIALS & SUPPLIES	5,183	5,000	7,000	5,000	<u>5,000</u>
776.01 FOUNDATION SUPPLIES	937	1,050	900	900	<u>900</u>
SERVICES AND CHARGES	6,797	6,170	8,045	6,045	6,045
802.10 CONTR. SERV.-STATE WORKERS	2,647	2,500	3,500	2,500	<u>2,500</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

27600 CENETERY

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
819.00 CONFERENCE EXPENSE	0	300	500	500	<u>500</u>
851.00 TELEPHONE	573	550	580	580	<u>580</u>
863.00 GAS & OIL	1,367	1,350	1,900	1,900	<u>1,900</u>
CONTRACTUAL SERVICES	4,587	4,700	6,480	5,480	5,480
921.00 HEAT LIGHT & POWER	679	800	2,000	2,000	<u>2,000</u>
931.01 MAINT-BLDGS & GROUNDS	308	500	1,500	1,500	<u>1,500</u>
931.02 MAINT-VEHICLES & EQUIPMENT	4,587	6,500	5,000	5,000	<u>5,000</u>
941.00 EQUIPMENT RENTAL	4,640	6,000	7,000	6,000	<u>6,000</u>
957.00 PERSONNEL TRAINING	115	50	100	100	<u>100</u>
959.00 FORESTRY	0	0	1,000	0	<u>0</u>
OTHER CHARGES	10,329	13,850	16,600	14,600	14,600
970.00 CAPITAL OUTLAY	982	0	36,250	16,250	<u>16,250</u>
CAPITAL OUTLAYS	981	0	36,250	16,250	16,250
DEPARTMENTAL TOTAL	98,695	92,820	147,762	118,762	118,762

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

30000 PUBLIC SAFETY

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	128,103	114,000	127,674	127,674	<u>127,674</u>
703.00 SALARIES REGULAR	949,906	836,396	977,396	977,396	<u>977,396</u>
704.00 SALARIES PART-TIME	21,249	23,750	25,000	25,000	<u>25,000</u>
705.00 SALARIES OVERTIME	119,183	134,015	115,100	115,100	<u>115,100</u>
706.42 MAINT VEH & EQT-LAB	82	198	0	0	<u>          </u>
714.00 MEDICARE	8,310	8,286	0	0	<u>          </u>
715.00 F I C A	10,311	8,494	0	0	<u>          </u>
716.00 HOSPITALIZATION INSURANCE	168,580	168,385	180,172	180,172	<u>180,172</u>
717.00 LIFE INSURANCE	3,450	3,432	3,604	3,604	<u>3,604</u>
720.00 WORKMENS COMPENSATION	71,601	86,958	91,306	91,306	<u>91,306</u>
721.00 UNEMPLOYMENT INSURANCE	2,052	642	674	674	<u>674</u>
725.00 CLOTHING ALLOWANCE	6,275	12,500	12,500	12,500	<u>12,500</u>
PERSONNEL	1,489,101	1,397,058	1,533,426	1,533,426	1,533,426
726.00 SUPPLIES & PRINTING	21,360	16,500	17,600	17,600	<u>17,600</u>
728.00 DUES BOOKS PERIODICALS	1,903	2,013	2,300	2,300	<u>2,300</u>
740.00 PHOTOGRAPHIC SUPPLIES	729	1,100	300	300	<u>300</u>
741.00 UNIFORMS	6,046	12,500	15,000	15,000	<u>15,000</u>
750.00 SAFETY MATL - (OSHA)	50	1,500	2,000	2,000	<u>2,000</u>
SERVICES AND CHARGES	30,087	33,613	37,200	37,200	37,200
801.00 PROFESSIONAL SERVICES	4,932	5,000	4,800	4,800	<u>4,800</u>
802.00 CONTRACTUAL SERVICES	14,338	16,000	20,000	20,000	<u>20,000</u>
819.00 CONFERENCE EXPENSE	1,931	1,400	1,500	1,500	<u>1,500</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

30000 PUBLIC SAFETY

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
825.00 PRISONER EXPENSE	919	1,200	1,500	1,500	<u>1,500</u>
826.00 INVESTIGATIONS	0	416	500	500	<u>500</u>
829.00 PROMOTIONAL VEHICLE	590	0	0	0	<u>0</u>
851.00 TELEPHONE	7,359	7,000	9,400	9,400	<u>9,400</u>
862.00 VEHICLE EXPENSE	24,767	27,000	28,000	28,000	<u>28,000</u>
863.00 GAS & OIL	13,187	16,000	17,000	17,000	<u>17,000</u>
887.00 INSPECTIONS	14,640	0	0	0	<u>0</u>
CONTRACTUAL SERVICES	82,663	74,016	82,700	82,700	82,700
944.00 LEASED EQUIP-CARS	7,032	7,080	7,100	7,100	<u>7,100</u>
957.00 PERSONNEL TRAINING	10,363	13,000	15,000	15,000	<u>15,000</u>
OTHER CHARGES	17,394	20,080	22,100	22,100	22,100
970.00 CAPITAL OUTLAY	49,739	7,890	75,950	60,950	<u>60,950</u>
CAPITAL OUTLAYS	49,738	7,890	75,950	60,950	60,950
DEPARTMENTAL TOTAL	1,668,986	1,532,658	1,751,376	1,736,376	1,736,376

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

30200 SCHOOL LIASON OFFICER

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
703.00 SALARIES REGULAR	20,217	21,356	25,913	25,913	<u>25,913</u>
705.00 SALARIES OVERTIME	0	0	500	500	<u>500</u>
714.00 MEDICARE	121	399	399	399	<u>399</u>
715.00 F I C A	0	0	0	0	<u>0</u>
716.00 HOSPITALIZATION INSURANCE	3,344	5,460	5,842	5,842	<u>5,842</u>
717.00 LIFE INSURANCE	90	90	95	95	<u>95</u>
720.00 WORKMENS COMPENSATION	396	0	0	0	<u>0</u>
721.00 UNEMPLOYMENT INSURANCE	0	16	17	17	<u>17</u>
725.00 CLOTHING ALLOWANCE	0	0	0	0	<u>0</u>
PERSONNEL	24,167	27,322	32,766	32,766	32,766
DEPARTMENTAL TOTAL	24,167	27,322	32,766	32,766	32,766

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

37200 INSPECTION DEPT

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	0	13,256	26,250	26,250	<u>26,250</u>
703.00 SALARIES REGULAR	0	0	0	0	<u>0</u>
704.00 SALARIES PART-TIME	0	0	5,000	5,000	<u>5,000</u>
705.00 SALARIES OVERTIME	0	0	0	0	<u>0</u>
714.00 MEDICARE	0	192	0	0	<u>0</u>
715.00 F I C A	0	821	0	0	<u>0</u>
716.00 HOSPITALIZATION INSURANCE	0	0	1,600	1,600	<u>1,600</u>
717.00 LIFE INSURANCE	0	42	105	105	<u>105</u>
720.00 WORKMENS COMPENSATION	0	1,683	934	934	<u>934</u>
721.00 UNEMPLOYMENT INSURANCE	0	26	56	56	<u>56</u>
PERSONNEL	0	16,022	33,945	33,945	33,945
726.00 SUPPLIES & PRINTING	0	611	2,000	2,000	<u>2,000</u>
728.00 DUES BOOKS PERIODICALS	0	330	600	600	<u>600</u>
SERVICES AND CHARGES	0	941	2,600	2,600	2,600
803.00 DEMOLITIONS	0	7,456	3,000	3,000	<u>3,000</u>
819.00 CONFERENCE EXPENSE	0	457	1,000	1,000	<u>1,000</u>
851.00 TELEPHONE	0	459	700	700	<u>700</u>
862.00 VEHICLE EXPENSE	0	296	700	700	<u>700</u>
887.00 INSPECTIONS	0	7,950	9,000	9,000	<u>9,000</u>
CONTRACTUAL SERVICES	0	16,619	14,400	14,400	14,400
970.00 CAPITAL OUTLAY	0	0	9,320	3,320	<u>3,320</u>
CAPITAL OUTLAYS	0	0	9,320	3,320	3,320
DEPARTMENTAL TOTAL	0	33,583	60,265	54,265	54,265



CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

44600 CITY MAINTENANCE

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
706.34 ALL OTHER JOBS-LAB	2,860	0	0	0	_____
706.36 TREE DUMP-LAB	0	0	0	0	_____
706.44 SIDEWALK MAINT-LAB	257	0	0	0	_____
706.49 PARKING LOT MAINT-LAB	2,971	0	0	0	_____
706.80 CLEANUP WEEK-LAB	0	0	0	0	_____
706.81 WEED CONTROL-LAB	147	0	0	0	_____
706.84 LAWN MOWING-MAPLE GROVE-LAB	296	0	0	0	_____
706.85 CHRISTMAS DECOR-LAB	2,695	1,300	0	0	_____
706.86 CHRISTMAS TREE PICKUP-LAB	0	0	0	0	_____
706.89 SPECIAL EVENTS-LAB	0	0	0	0	_____
PERSONNEL	9,226	1,300	0	0	_____
802.00 CONTRACTUAL SERVICES	1,175	0	0	0	_____
881.00 CLEAN-UP WEEK	265	0	0	0	_____
881.10 WEED CUTTING	5,054	400	0	0	_____
881.40 GROUND MAINT-MAPLE GROVE	478	1,100	1,100	1,100	<u>1,100</u>
882.00 CHRISTMAS DECORATIONS	2,864	5,500	6,000	6,000	<u>6,000</u>
883.00 CHRISTMAS TREE PICK-UP	0	0	0	0	_____
884.00 SPECIAL EVENTS	0	1,500	2,000	2,000	<u>2,000</u>
CONTRACTUAL SERVICES	9,835	8,500	9,100	9,100	9,100
925.00 STREET LIGHTING	93,805	92,000	95,000	95,000	<u>95,000</u>
930.00 CONSTRUCT-USP FENCE	3,528	0	0	0	_____
931.04 MAINT-SIDEWALK	1,548	1,500	10,000	5,000	<u>5,000</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

44600 CITY MAINTENANCE

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
931.10 MAINT-PARKING LOT	6,781	12,500	12,500	10,000	<u>10,000</u>
934.00 ALL OTHER JOBS	4,245	7,000	7,000	7,000	<u>7,000</u>
936.00 TREE DUMP	0	0	0	0	<u>0</u>
OTHER CHARGES	109,906	113,000	124,500	117,000	117,000
DEPARTMENTAL TOTAL	128,968	122,800	133,600	126,100	126,100

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

44900 CITY ENGINEER

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	78,473	44,500	45,690	45,690	<u>45,690</u>
703.00 SALARIES REGULAR	14,836	15,600	16,800	16,800	<u>16,800</u>
704.00 SALARIES PART-TIME	150	0	0	0	<u>0</u>
705.00 SALARIES OVERTIME	10	100	200	200	<u>200</u>
706.42 MAINT VEH & EGT-LAB	133	0	0	0	<u>0</u>
714.00 MEDICARE	1,382	850	900	900	<u>900</u>
715.00 F I C A	5,848	3,700	3,880	3,880	<u>3,880</u>
716.00 HOSPITALIZATION INSURANCE	12,871	10,400	11,110	11,110	<u>11,110</u>
717.00 LIFE INSURANCE	397	350	372	372	<u>372</u>
720.00 WORKMENS COMPENSATION	4,610	2,800	2,934	2,934	<u>2,934</u>
721.00 UNEMPLOYMENT INSURANCE	144	50	34	34	<u>34</u>
PERSONNEL	118,854	78,350	81,920	81,920	81,920
726.00 SUPPLIES & PRINTING	821	1,200	1,500	1,500	<u>1,500</u>
728.00 DUES BOOKS PERIODICALS	172	150	200	200	<u>200</u>
750.00 SAFETY MATL - (OSHA)	40	100	100	100	<u>100</u>
SERVICES AND CHARGES	1,033	1,450	1,800	1,800	1,800
802.00 CONTRACTUAL SERVICES	723	300	400	400	<u>400</u>
819.00 CONFERENCE EXPENSE	139	400	800	800	<u>800</u>
851.00 TELEPHONE	855	700	800	800	<u>800</u>
862.00 VEHICLE EXPENSE	275	0	200	200	<u>200</u>
CONTRACTUAL SERVICES	1,991	1,400	2,200	2,200	2,200
970.00 CAPITAL OUTLAY	45	0	0	0	<u>0</u>
CAPITAL OUTLAYS	45	0	0	0	<u>0</u>

DEPARTMENTAL TOTAL

121,923

81,200

85,920

85,920

85,920

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

49100 PARKS

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	17,142	19,000	19,569	19,569	<u>19,569</u>
703.00 SALARIES REGULAR	12,834	45,000	84,303	64,303	<u>64,303</u>
704.00 SALARIES PART-TIME	0	14,400	12,800	12,800	<u>12,800</u>
705.00 SALARIES OVERTIME	0	1,700	2,500	2,500	<u>2,500</u>
706.24 VICTORY PARK DAM	469	0	0	0	<u>          </u>
706.34 ALL OTHER JOBS-LAB	58,086	0	0	0	<u>          </u>
706.41 MAINT BLDG & GROUNDS-LAB	1,016	0	0	0	<u>          </u>
706.42 MAINT VEH & EGT-LAB	5,583	0	0	0	<u>          </u>
706.59 FORESTRY-LAB	438	0	0	0	<u>          </u>
714.00 MEDICARE	1,450	1,390	1,728	1,728	<u>1,728</u>
715.00 F I C A	6,315	6,000	7,389	7,389	<u>7,389</u>
716.00 HOSPITALIZATION INSURANCE	23,747	21,000	20,856	20,856	<u>20,856</u>
717.00 LIFE INSURANCE	363	440	463	463	<u>463</u>
720.00 WORKMENS COMPENSATION	5,335	4,800	5,117	5,117	<u>5,117</u>
721.00 UNEMPLOYMENT INSURANCE	287	140	90	90	<u>90</u>
PERSONNEL	133,065	113,870	154,815	134,815	134,815
728.00 DUES BOOKS PERIODICALS	200	250	250	250	<u>250</u>
741.00 UNIFORMS	1,391	100	300	300	<u>300</u>
750.00 SAFETY MATL - (OSHA)	122	100	200	200	<u>200</u>
776.00 MATERIALS & SUPPLIES	9,969	8,000	8,000	8,000	<u>8,000</u>
SERVICES AND CHARGES	11,682	8,450	8,750	8,750	8,750
802.00 CONTRACTUAL SERVICES	307	600	340	340	<u>340</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

69100 PARKS

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
802.10 CONTR. SERV.-STATE WORKERS	2,389	2,250	3,500	2,500	<u>2,500</u>
819.00 CONFERENCE EXPENSE	0	600	1,500	1,500	<u>1,500</u>
851.00 TELEPHONE	531	500	525	525	<u>525</u>
863.00 GAS & OIL	2,873	2,500	4,000	3,500	<u>3,500</u>
CONTRACTUAL SERVICES	6,099	6,450	9,865	8,365	8,365
921.00 HEAT LIGHT & POWER	3,598	4,200	4,000	4,000	<u>4,000</u>
931.01 MAINT-BLDGS & GROUNDS	8,715	3,000	10,350	5,350	<u>5,350</u>
931.02 MAINT-VEHICLES & EQUIPMENT	8,683	13,000	11,600	11,600	<u>11,600</u>
931.12 PARKS BEAUTIFICATION EXP	0	0	0	0	
941.00 EQUIPMENT RENTAL	5,813	4,000	6,000	5,000	<u>5,000</u>
957.00 PERSONNEL TRAINING	251	200	400	400	<u>400</u>
959.00 FORESTRY	0	0	1,000	0	
966.10 FORESTRY TREE PLANTING	2,668	3,240	5,000	0	
966.15 MCCLURE PARK	18,345	0	8,900	0	
966.21 PARKS-POWER FOR KIDS	0	0	0	0	
966.24 VICTORY PARK DAM	275	2,500	0	0	
967.11 GRANT CONSTRUCT	0	0	0	0	
OTHER CHARGES	48,347	30,140	47,250	26,350	26,350
970.00 CAPITAL OUTLAY	1,556	0	43,975	18,975	<u>18,975</u>
CAPITAL OUTLAYS	1,555	0	43,975	18,975	18,975
DEPARTMENTAL TOTAL	200,750	158,910	264,655	197,255	197,255

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

49200 RECREATION

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
703.00 SALARIES REGULAR	0	0	0	0	<u>          </u>
704.00 SALARIES PART-TIME	16,416	20,677	21,000	21,000	<u>21,000</u>
706.41 MAINT BLDG & GROUNDS-LAB	0	0	0	0	<u>          </u>
706.42 MAINT VEH & EOT-LAB	480	655	0	0	<u>          </u>
714.00 MEDICARE	395	371	276	276	<u>276</u>
715.00 F I C A	1,574	1,588	1,116	1,116	<u>1,116</u>
716.00 HOSPITALIZATION INSURANCE	0	0	0	0	<u>          </u>
717.00 LIFE INSURANCE	0	0	0	0	<u>          </u>
720.00 WORKMENS COMPENSATION	1,792	1,143	1,200	1,200	<u>1,200</u>
721.00 UNEMPLOYMENT INSURANCE	143	46	48	48	<u>48</u>
PERSONNEL	20,798	24,481	23,640	23,640	23,640
726.00 SUPPLIES & PRINTING	8,466	9,629	9,702	9,702	<u>9,702</u>
728.00 DUES BOOKS PERIODICALS	185	317	300	300	<u>300</u>
750.00 SAFETY MATL - (OSHA)	40	0	0	0	<u>          </u>
SERVICES AND CHARGES	8,690	9,946	10,002	10,002	10,002
802.00 CONTRACTUAL SERVICES	45,161	53,702	54,000	54,000	<u>54,000</u>
819.00 CONFERENCE EXPENSE	123	291	300	300	<u>300</u>
851.00 TELEPHONE	294	280	450	450	<u>450</u>
862.00 VEHICLE EXPENSE	2,361	1,277	1,300	1,300	<u>1,300</u>
863.00 GAS & OIL	605	515	1,100	1,100	<u>1,100</u>
CONTRACTUAL SERVICES	48,543	56,066	57,150	57,150	57,150
921.00 HEAT LIGHT & POWER	2,009	2,144	2,400	2,400	<u>2,400</u>

**CITY OF ALBION**  
**1995 BUDGET WORKSHEET**

**101 GENERAL FUND**

**69200 RECREATION**

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
931.01 MAINT-BLDGS & GROUNDS	0	5,540	5,540	5,540	<u>5,540</u>
931.02 MAINT-VEHICLES & EQUIPMENT	0	188	7,940	7,940	<u>7,940</u>
961.06 SPACES - CIVIC FOUNDATION	773	0	0	0	<u>          </u>
OTHER CHARGES	2,781	7,872	15,880	15,880	15,880
970.00 CAPITAL OUTLAY	3,147	0	10,000	0	<u>          </u>
CAPITAL OUTLAYS	3,147	0	10,000	0	<u>          </u>
 DEPARTMENTAL TOTAL	 83,962	 98,367	 116,672	 106,672	 106,672

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

82100 COMMUNITY DEVELOPMENT/PLANNING

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	29,315	29,861	30,757	30,757	<u>30,757</u>
703.00 SALARIES REGULAR	33,512	32,580	63,208	39,208	<u>39,208</u>
704.00 SALARIES PART-TIME	2,444	0	0	0	<u>0</u>
705.00 SALARIES OVERTIME	213	282	0	0	<u>0</u>
714.00 MEDICARE	944	902	1,362	1,362	<u>1,362</u>
715.00 F I C A	4,037	3,860	5,826	5,826	<u>5,826</u>
716.00 HOSPITALIZATION INSURANCE	11,398	12,949	13,855	13,855	<u>13,855</u>
717.00 LIFE INSURANCE	302	360	378	378	<u>378</u>
720.00 WORKMENS COMPENSATION	50	987	1,037	1,037	<u>1,037</u>
721.00 UNEMPLOYMENT INSURANCE	195	53	56	56	<u>56</u>
PERSONNEL	82,410	81,835	116,479	92,479	92,479
726.00 SUPPLIES & PRINTING	2,811	2,358	2,250	2,250	<u>2,250</u>
728.00 DUES BOOKS PERIODICALS	2,120	2,500	3,000	3,000	<u>3,000</u>
SERVICES AND CHARGES	4,930	4,858	5,250	5,250	5,250
802.00 CONTRACTUAL SERVICES	1,758	4,500	16,250	1,250	<u>1,250</u>
819.00 CONFERENCE EXPENSE	1,069	2,000	3,000	2,000	<u>2,000</u>
851.00 TELEPHONE	954	1,100	1,200	1,100	<u>1,100</u>
862.00 VEHICLE EXPENSE	18	500	500	500	<u>500</u>
886.00 PLANNING COMMISSION	4	265	265	265	<u>265</u>
CONTRACTUAL SERVICES	3,802	8,365	21,215	5,115	5,115
970.00 CAPITAL OUTLAY	0	0	4,135	1,135	<u>1,135</u>
CAPITAL OUTLAYS	0	0	4,135	1,135	1,135
DEPARTMENTAL TOTAL	91,143	95,058	147,079	103,979	103,979



CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

90100 GENERAL APPROPRIATION

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
716.00 HOSPITALIZATION INSURANCE	12,717	14,865	16,200	16,200	<u>16,200</u>
719.01 TUITION REIMBURSEMENT	363	2,000	500	500	<u>500</u>
PERSONNEL	13,079	16,865	16,700	16,700	16,700
727.00 POSTAGE	14,123	14,000	14,500	14,500	<u>14,500</u>
729.00 DUPLICATION	0	0	0	0	
SERVICES AND CHARGES	14,122	14,000	14,500	14,500	14,500
802.00 CONTRACTUAL SERVICES	0	88,000	0	0	
836.00 AMBULANCE SERVICE	1,000	1,000	1,000	1,000	<u>1,000</u>
874.00 PUBLIC SAFETY PENSION	0	0	0	0	
889.00 CONTINGENCY ACCOUNT	566	0	0	0	
CONTRACTUAL SERVICES	1,565	89,000	1,000	1,000	1,000
911.00 INSURANCE	79,466	156,000	96,126	96,126	<u>96,126</u>
931.00 MAINT-BLDG & GROUNDS-DEPOT	4,839	5,000	5,000	5,000	<u>5,000</u>
956.01 COMMUNITY ACTIVITY	1,389	0	0	0	
956.02 BAD DEBT EXPENSE	1,749	0	0	0	
961.02 C C A A	1,080	1,080	1,080	1,080	<u>1,080</u>
961.05 SENIOR CENTER	3,216	3,000	3,000	3,000	<u>3,000</u>
961.08 USDA GRANT	35,374	30,000	30,000	30,000	<u>30,000</u>
965.03 CONTRIB TO SEWER FUND	21,641	0	0	0	
965.04 CONTRIB TO MAJOR ST FUND	629	0	0	0	
965.05 CONTRIB TO LOCAL ST FUND	8,116	42	0	0	
965.19 CONTRIB TO LIB SYSTEMS FUND	225,000	219,500	225,109	225,109	<u>225,109</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

101 GENERAL FUND

90100 GENERAL APPROPRIATION

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
OTHER CHARGES	382,499	414,622	360,315	360,315	360,315
971.00 LAND ACQUISITION	0	0	0	0	_____
CAPITAL OUTLAYS	0	0	0	0	_____
991.00 PRINCIPAL ON BONDS	36,420	285,000	0	0	_____
991.04 PRINCIPAL ON LOANS-PUMPER	21,810	0	0	0	_____
995.00 INTEREST ON BONDS	1,066	8,575	0	0	_____
995.02 INTEREST ON LOANS-PUMPER	131	0	0	0	_____
999.00 APPROPRIATION TO FUND BAL	0	0	0	0	_____
DEBT SERVICE	59,428	293,575	0	0	_____
DEPARTMENTAL TOTAL	470,695	828,062	392,515	392,515	392,515
GRAND TOTALS	3,533,077	3,940,413	3,951,959	3,670,129	3,670,129



CITY OF ALBION  
1995 BUDGET WORKSHEET

202 MAJOR STREETS FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
447.00 INTEREST	1,311	1,500	800	800	<u>800</u>
546.00 MVH FUNDS	315,753	322,500	350,000	350,000	<u>350,000</u>
546.01 STL FUNDS	34,436	38,000	49,600	49,600	<u>49,600</u>
546.02 MVH FUNDS - BUILD RD PROG	34,616	41,100	41,000	41,000	<u>41,000</u>
664.00 INTEREST ON INVESTMENTS	208	1,200	800	800	<u>800</u>
666.00 MML DIVIDEND	2,192	2,700	3,000	3,000	<u>3,000</u>
671.00 SPEC ASSESSMENTS REVENUE	4,006	0	0	0	<u>          </u>
676.10 CONTRIB FROM GENERAL FUND	629	0	0	0	<u>          </u>
695.00 MISC	375	100	200	200	<u>200</u>
699.00 APPROPRIATION FROM FUND BAL	0	0	45,245	45,245	<u>45,245</u>
DEPARTMENTAL TOTAL	393,525	407,100	490,645	490,645	490,645

CITY OF ALBION  
1995 BUDGET WORKSHEET

202 MAJOR STREETS FUND

46100 STREETS MAINTENANCE

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	0	16,000	0	0	_____
703.00 SALARIES REGULAR	0	0	0	0	_____
704.00 SALARIES PART-TIME	0	0	0	0	_____
705.00 SALARIES OVERTIME	0	0	0	0	_____
706.32 SWEEPING & FLUSHING-LAB	0	0	0	0	_____
706.33 SURFACE MAINT.-LAB	0	0	0	0	_____
706.34 ALL OTHER JOBS-LAB	0	0	0	0	_____
706.35 LEAF PICKUP-LAB	0	0	0	0	_____
706.37 BRIDGE MAINT-LAB	0	0	0	0	_____
706.38 SNOW & ICE CONTROL-LAB	0	0	0	0	_____
706.51 PAVEMENT MARKING-LAB	0	0	0	0	_____
706.52 TRAFFIC SIGNS-LAB	0	0	0	0	_____
706.53 TRAFFICE SIGNALS-LAB	0	0	0	0	_____
706.59 FORESTRY-LAB	0	0	0	0	_____
706.66 MAJOR ST CONSTR-LAB DAL	0	0	0	0	_____
710.00 ADMINISTRATION COSTS	22,650	18,300	18,340	18,340	<u>18,340</u>
716.00 HOSPITALIZATION INSURANCE	0	22,800	42,980	42,980	<u>42,980</u>
717.00 LIFE INSURANCE	0	550	1,065	1,065	<u>1,065</u>
719.00 FRINGE BENEFITS	0	0	0	0	_____
722.00 VACATION PAY	0	0	0	0	_____
723.00 SICK PAY	0	0	0	0	_____
724.00 HOLIDAY PAY	0	0	0	0	_____

CITY OF ALBION  
1995 BUDGET WORKSHEET

202 MAJOR STREETS FUND

46100 STREETS MAINTENANCE

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
PERSONNEL	22,650	57,650	62,385	62,385	62,385
741.00 UNIFORMS	0	150	250	250	<u>250</u>
SERVICES AND CHARGES	0	150	250	250	250
805.00 TRAFFIC SERVICES	4,881	12,500	21,637	21,637	<u>21,637</u>
805.01 PAVEMENT MARKING	2,517	0	0	0	<u>      </u>
805.02 TRAFFIC SIGNS	6,343	0	0	0	<u>      </u>
805.03 TRAFFIC SIGNALS	272	0	0	0	<u>      </u>
CONTRACTUAL SERVICES	14,012	12,500	21,637	21,637	21,637
932.00 SWEEPING & FLUSHING	20,549	12,000	29,877	29,877	<u>29,877</u>
933.00 SURFACE MAINTENANCE	43,510	0	34,940	34,940	<u>34,940</u>
934.00 ALL OTHER JOBS	34,919	28,800	36,120	36,120	<u>36,120</u>
935.00 LEAF PICK-UP	25,949	27,000	25,250	25,250	<u>25,250</u>
937.00 BRIDGE MAINTENANCE	14	500	600	600	<u>600</u>
938.00 SNOW & ICE CONTROL	36,382	34,000	39,300	39,300	<u>39,300</u>
943.00 BUILDING RENTAL	5,000	5,000	5,000	5,000	<u>5,000</u>
959.00 FORESTRY	30,902	21,000	15,000	15,000	<u>15,000</u>
965.05 CONTRIB TO LOCAL ST FUND	64,500	41,150	62,110	62,110	<u>62,110</u>
966.35 MAJOR STREET CONSTRUCTION	218	50,000	38,576	38,576	<u>38,576</u>
966.36 MAJOR ST BRIDGE CONSTR	0	40,000	70,000	70,000	<u>70,000</u>
OTHER CHARGES	261,943	259,450	356,773	356,773	356,773
999.00 APPROPRIATION TO FUND BAL	0	39,350	0	0	<u>      </u>
DEBT SERVICE	0	39,350	0	0	<u>      </u>
DEPARTMENTAL TOTAL	298,605	369,100	441,045	441,045	441,045

CITY OF ALBION  
1995 BUDGET WORKSHEET

202 MAJOR STREETS FUND

48600 TRUNKLINE MAINTENANCE 1-94

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
703.01 ROADWAY INSPECTIONS	432	0	300	300	<u>300</u>
706.30 SHOULDER MAINT-LAB	0	0	0	0	<u>          </u>
706.32 SWEEPING & FLUSHING-LAB	0	0	0	0	<u>          </u>
706.33 SURFACE MAINT.-LAB	0	0	0	0	<u>          </u>
706.34 ALL OTHER JOBS-LAB	0	0	0	0	<u>          </u>
706.35 LEAF PICKUP-LAB	0	0	0	0	<u>          </u>
706.38 SNOW & ICE CONTROL-LAB	0	0	0	0	<u>          </u>
706.39 SNOW REMOVAL-LAB	0	0	0	0	<u>          </u>
706.48 DRAINAGE-LAB	0	0	0	0	<u>          </u>
706.51 PAVEMENT MARKING-LAB	0	0	0	0	<u>          </u>
706.52 TRAFFIC SIGNS-LAB	0	0	0	0	<u>          </u>
706.53 TRAFFICE SIGNALS-LAB	0	0	0	0	<u>          </u>
706.59 FORESTRY-LAB	0	0	0	0	<u>          </u>
706.81 WEED CONTROL-LAB	0	0	0	0	<u>          </u>
710.00 ADMINISTRATION COSTS	1,785	1,000	1,200	1,200	<u>1,200</u>
719.00 FRINGE BENEFITS	2,265	3,000	3,200	3,200	<u>3,200</u>
PERSONNEL	4,482	4,000	4,700	4,700	4,700
805.00 TRAFFIC SERVICES	0	0	3,200	3,200	<u>3,200</u>
805.01 PAVEMENT MARKING	65	100	0	0	<u>          </u>
805.02 TRAFFIC SIGNS	180	0	0	0	<u>          </u>
805.03 TRAFFIC SIGNALS	2,799	2,700	0	0	<u>          </u>
881.10 WEED CUTTING	0	0	0	0	<u>          </u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

202 MAJOR STREETS FUND

48600 TRUNKLINE MAINTENANCE I-94

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
CONTRACTUAL SERVICES	3,044	2,800	3,200	3,200	3,200
931.08 MAINT-STORM SEWERS	38	300	400	400	<u>400</u>
932.00 SWEEPING & FLUSHING	674	1,500	1,600	1,600	<u>1,600</u>
933.00 SURFACE MAINTENANCE	1,565	1,000	2,000	2,000	<u>2,000</u>
933.20 SHOULDER MAINTENANCE	0	0	0	0	<u>0</u>
934.00 ALL OTHER JOBS	434	700	700	700	<u>700</u>
935.00 LEAF PICK-UP	261	500	500	500	<u>500</u>
938.00 SNOW & ICE CONTROL	7,745	4,000	8,000	8,000	<u>8,000</u>
938.10 SNOW REMOVAL	178	500	500	500	<u>500</u>
939.00 FORESTRY	305	500	500	500	<u>500</u>
OTHER CHARGES	11,198	9,000	14,200	14,200	14,200
DEPARTMENTAL TOTAL	18,726	15,800	22,100	22,100	22,100



CITY OF ALBION  
1995 BUDGET WORKSHEET

202 MAJOR STREETS FUND

48700 TRUNKLINE MAINTENANCE M-99

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
703.01 ROADWAY INSPECTIONS	0	0	300	300	<u>300</u>
706.30 SHOULDER MAINT-LAB	0	0	0	0	<u>          </u>
706.32 SWEEPING & FLUSHING-LAB	0	0	0	0	<u>          </u>
706.33 SURFACE MAINT.-LAB	0	0	0	0	<u>          </u>
706.34 ALL OTHER JOBS-LAB	0	0	0	0	<u>          </u>
706.35 LEAF PICKUP-LAB	0	0	0	0	<u>          </u>
706.38 SNOW & ICE CONTROL-LAB	0	0	0	0	<u>          </u>
706.39 SNOW REMOVAL-LAB	0	0	0	0	<u>          </u>
706.48 DRAINAGE-LAB	0	0	0	0	<u>          </u>
706.51 PAVEMENT MARKING-LAB	0	0	0	0	<u>          </u>
706.52 TRAFFIC SIGNS-LAB	0	0	0	0	<u>          </u>
706.53 TRAFFICE SIGNALS-LAB	0	0	0	0	<u>          </u>
706.59 FORESTRY-LAB	0	0	0	0	<u>          </u>
706.81 WEED CONTROL-LAB	0	0	0	0	<u>          </u>
710.00 ADMINISTRATION COSTS	1,474	1,500	1,600	1,600	<u>1,600</u>
719.00 FRINGE BENEFITS	1,802	2,000	3,600	3,600	<u>3,600</u>
PERSONNEL	3,276	3,500	5,500	5,500	5,500
805.00 TRAFFIC SERVICES	0	0	3,000	3,000	<u>3,000</u>
805.01 PAVEMENT MARKING	10	0	0	0	<u>          </u>
805.02 TRAFFIC SIGNS	390	0	0	0	<u>          </u>
805.03 TRAFFIC SIGNALS	0	1,000	0	0	<u>          </u>
881.10 WEED CUTTING	0	0	0	0	<u>          </u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

202 MAJOR STREETS FUND

48700 TRUNKLINE MAINTENANCE M-99

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
CONTRACTUAL SERVICES	400	1,000	3,000	3,000	3,000
931.08 MAINT-STORM SEWERS	127	100	600	600	<u>600</u>
932.00 SWEEPING & FLUSHING	1,305	1,000	1,500	1,500	<u>1,500</u>
933.00 SURFACE MAINTENANCE	231	1,000	2,000	2,000	<u>2,000</u>
933.20 SHOULDER MAINTENANCE	0	0	100	100	<u>100</u>
934.00 ALL OTHER JOBS	455	600	700	700	<u>700</u>
935.00 LEAF PICK-UP	261	500	600	600	<u>600</u>
936.00 TREE DUMP	0	0	0	0	<u>0</u>
938.00 SNOW & ICE CONTROL	6,913	5,000	8,000	8,000	<u>8,000</u>
938.10 SNOW REMOVAL	2,917	9,000	5,000	5,000	<u>5,000</u>
939.00 FORESTRY	515	500	500	500	<u>500</u>
OTHER CHARGES	12,724	17,700	19,000	19,000	19,000
DEPARTMENTAL TOTAL	16,400	22,200	27,500	27,500	27,500

CITY OF ALBION  
1995 BUDGET WORKSHEET

203 LOCAL STREETS FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
447.00 INTEREST	760	850	500	500	<u>500</u>
546.00 MVH FUNDS	102,415	104,000	103,000	103,000	<u>103,000</u>
546.02 MVH FUNDS - BUILD RD PROG	11,228	13,200	13,200	13,200	<u>13,200</u>
664.00 INTEREST ON INVESTMENTS	196	100	100	100	<u>100</u>
671.00 SPEC ASSESSMENTS REVENUE	0	0	0	0	<u>0</u>
676.04 CONTRIB FROM MAJOR ST FUND	64,500	41,150	62,110	62,110	<u>62,110</u>
676.10 CONTRIB FROM GENERAL FUND	8,116	50	0	0	<u>0</u>
695.00 MISC	60	1,100	100	100	<u>100</u>
699.00 APPROPRIATION FROM FUND BAL	0	0	0	0	<u>0</u>
DEPARTMENTAL TOTAL	187,275	160,450	179,010	179,010	179,010

CITY OF ALBION  
1995 BUDGET WORKSHEET

203 LOCAL STREETS FUND

46100 STREETS MAINTENANCE

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
706.32 SWEEPING & FLUSHING-LAB	0	0	0	0	_____
706.33 SURFACE MAINT.-LAB	0	0	0	0	_____
706.34 ALL OTHER JOBS-LAB	0	0	0	0	_____
706.35 LEAF PICKUP-LAB	0	0	0	0	_____
706.37 BRIDGE MAINT-LAB	0	0	0	0	_____
706.38 SNOW & ICE CONTROL-LAB	0	0	0	0	_____
706.51 PAVEMENT MARKING-LAB	0	0	0	0	_____
706.52 TRAFFIC SIGNS-LAB	0	0	0	0	_____
706.53 TRAFFICE SIGNALS-LAB	0	0	0	0	_____
706.59 FORESTRY-LAB	0	0	0	0	_____
710.00 ADMINISTRATION COSTS	9,360	15,500	16,860	16,860	<u>16,860</u>
719.00 FRINGE BENEFITS	0	0	0	0	_____
PERSONNEL	9,360	15,500	16,860	16,860	16,860
805.00 TRAFFIC SERVICES	527	0	4,850	4,850	<u>4,850</u>
805.01 PAVEMENT MARKING	370	250	0	0	_____
805.02 TRAFFIC SIGNS	2,392	200	0	0	_____
805.03 TRAFFIC SIGNALS	93	0	0	0	_____
CONTRACTUAL SERVICES	3,382	450	4,850	4,850	4,850
932.00 SWEEPING & FLUSHING	23,574	11,500	29,500	29,500	<u>29,500</u>
933.00 SURFACE MAINTENANCE	42,658	22,000	32,300	32,300	<u>32,300</u>
934.00 ALL OTHER JOBS	33,710	24,000	28,300	28,300	<u>28,300</u>
935.00 LEAF PICK-UP	24,933	25,000	22,000	22,000	<u>22,000</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

203 LOCAL STREETS FUND

46100 STREETS MAINTENANCE

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
937.00 BRIDGE MAINTENANCE	0	1,000	0	0	<u>          </u>
938.00 SNOW & ICE CONTROL	31,122	31,000	30,200	30,200	<u>30,200</u>
943.00 BUILDING RENTAL	0	0	0	0	<u>          </u>
959.00 FORESTRY	33,440	30,000	15,000	15,000	<u>15,000</u>
OTHER CHARGES	189,436	144,500	157,300	157,300	157,300
999.00 APPROPRIATION TO FUND BAL	0	0	0	0	<u>          </u>
DEBT SERVICE	0	0	0	0	<u>          </u>
DEPARTMENTAL TOTAL	202,179	160,450	179,010	179,010	179,010

**CITY OF ALBION**  
**1995 BUDGET WORKSHEET**

**226 SOLID WASTE FUND**

**00000 REVENUE**

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
403.00 CURRENT PROPERTY TAXES	72,711	0	0	0	_____
425.00 INDUSTRIAL FACILITIES TAXES	1,132	0	0	0	_____
453.00 HAULER FRANCHISE FEES	0	0	300	300	<u>300</u>
454.00 TRASH PENALTY FEES	0	0	0	0	_____
455.00 COMPOSTING FEES	0	0	3,000	3,000	<u>3,000</u>
456.00 ABATEMENT CHARGES	0	0	500	500	<u>500</u>
664.00 INTEREST ON INVESTMENTS	502	997	1,000	1,000	<u>1,000</u>
695.00 MISC	0	667	36,670	20,670	<u>20,670</u>
699.00 APPROPRIATION FROM FUND BAL	0	24,273	0	0	_____
 DEPARTMENTAL TOTAL	 74,345	 25,938	 41,470	 25,470	 25,470

CITY OF ALBION  
1993 BUDGET WORKSHEET

226 SOLID WASTE FUND

52500 SOLID WASTE

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
703.00 SALARIES REGULAR	5,253	7,666	8,000	8,000	<u>8,000</u>
704.00 SALARIES PART-TIME	0	0	0	0	<u>0</u>
705.00 SALARIES OVERTIME	0	0	500	500	<u>500</u>
706.36 TREE DUMP-LAB	701	1,747	1,800	1,800	<u>1,800</u>
706.60 TRASH PICK UP - LAB	0	810	1,000	1,000	<u>1,000</u>
706.61 SPILL PICK UP - LAB	0	738	1,000	1,000	<u>1,000</u>
706.80 CLEANUP WEEK-LAB	0	579	500	500	<u>500</u>
706.81 WEED CONTROL-LAB	0	16	500	500	<u>500</u>
706.86 CHRISTMAS TREE PICKUP-LAB	853	1,598	1,000	1,000	<u>1,000</u>
706.89 SPECIAL EVENTS-LAB	3,000	0	3,000	3,000	<u>3,000</u>
714.00 MEDICARE	81	75	0	0	<u>0</u>
715.00 F I C A	348	324	0	0	<u>0</u>
716.00 HOSPITALIZATION INSURANCE	566	619	0	0	<u>0</u>
717.00 LIFE INSURANCE	26	25	0	0	<u>0</u>
720.00 WORKMENS COMPENSATION	361	444	467	467	<u>467</u>
721.00 UNEMPLOYMENT INSURANCE	14	7	0	0	<u>0</u>
PERSONNEL	11,202	14,655	17,767	17,767	17,767
726.00 SUPPLIES & PRINTING	0	0	300	300	<u>300</u>
728.00 DUES BOOKS PERIODICALS	0	0	0	0	<u>0</u>
750.00 SAFETY MATL - (OSHA)	0	0	100	100	<u>100</u>
SERVICES AND CHARGES	0	0	400	400	400
802.00 CONTRACTUAL SERVICES	4,353	2,757	3,000	0	<u>0</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

226 SOLID WASTE FUND

52500 SOLID WASTE

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
803.00 DEMOLITIONS	0	4,324	12,000	1,753	<u>1,753</u>
819.00 CONFERENCE EXPENSE	0	0	0	0	<u>          </u>
851.00 TELEPHONE	0	0	0	0	<u>          </u>
862.00 VEHICLE EXPENSE	0	107	150	150	<u>150</u>
881.00 CLEAN-UP WEEK	0	1,003	600	600	<u>600</u>
881.50 TRASH PICK UP EXPENSE	0	1,331	1,500	1,500	<u>1,500</u>
881.60 SPILL PICK UP EXPENSE	0	158	300	300	<u>300</u>
883.00 CHRISTMAS TREE PICK-UP	459	814	500	500	<u>500</u>
884.00 SPECIAL EVENTS	112	0	100	100	<u>100</u>
CONTRACTUAL SERVICES	4,923	10,497	18,150	4,903	4,903
936.00 TREE DUMP	591	422	500	500	<u>500</u>
957.00 PERSONNEL TRAINING	0	0	100	100	<u>100</u>
959.00 FORESTRY	0	363	1,800	1,800	<u>1,800</u>
OTHER CHARGES	590	785	2,400	2,400	2,400
999.00 APPROPRIATION TO FUND BAL	0	0	2,753	0	<u>          </u>
DEBT SERVICE	0	0	2,753	0	<u>          </u>
DEPARTMENTAL TOTAL	16,716	25,938	41,470	25,470	25,470



CITY OF ALBION  
1995 BUDGET WORKSHEET

250 COMMUNITY DEVELOPMENT FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
531.10 NBA-895203-ACT CTR HOUS-PR	20,819	0	0	0	_____
531.11 NBA-895203-ACT CTR HOUS-AD	4,200	0	0	0	_____
569.60 CDBG STREET IMP. GRANT	0	250,000	150,000	150,000	<u>150,000</u>
569.81 DOWNTOWN PKG-870180-ACQUIS	135,024	0	0	0	_____
569.82 DOWNTOWN PKG-870180-DESIGN	0	0	0	0	_____
569.83 DOWNTOWN PKG-870180-CONSTR	6,219	0	0	0	_____
569.84 DOWNTOWN PKG-870180-ADM	19,150	0	0	0	_____
569.85 CDBG 92-01-HO ADMIN	0	27,000	0	0	_____
569.86 CDBG 92-01-HO DEFER REHAB	0	81,080	0	0	_____
569.87 CDBG 92-01-HO CHIP REDUCT	0	25,920	0	0	_____
569.88 CDBG 92-01-HO BUYER ASST	0	16,000	0	0	_____
569.90 HOME M92-SG26-0118 ACQUIS	0	50,000	0	0	_____
569.91 HOME M92-SG26-0118 REHAB	138	124,862	0	0	_____
627.00 DEMOLITION	0	0	0	0	_____
648.01 SALE OF CITY PROP.-OAK ST	0	0	0	0	_____
662.01 INTEREST ON LOAN-OAK ST	0	0	0	0	_____
664.00 INTEREST ON INVESTMENTS	3,498	2,679	1,500	1,500	<u>1,500</u>
665.00 INTEREST ON REHAB LOANS	2,073	1,319	1,000	1,000	<u>1,000</u>
695.00 MISC	0	0	0	0	_____
699.00 APPROPRIATION FROM FUND BAL	0	15,955	22,500	22,500	<u>22,500</u>
DEPARTMENTAL TOTAL	191,121	594,816	175,000	175,000	175,000

CITY OF ALBION  
1995 BUDGET WORKSHEET

250 COMMUNITY DEVELOPMENT FUND

82300 CDBG SMALL CITIES

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
704.00 SALARIES PART-TIME	0	0	0	0	_____
706.03 DEMOLITION-LAB	907	0	0	0	_____
710.00 ADMINISTRATION COSTS	3,043	3,000	0	0	_____
PERSONNEL	3,950	3,000	0	0	_____
803.00 DEMOLITIONS	10,076	0	0	0	_____
CONTRACTUAL SERVICES	10,076	0	0	0	_____
960.10 NBA-895203-ACT CTR HOUS-PR	48,344	0	0	0	_____
960.11 NBA-895203-ACT CTR HOUS-AD	4,200	0	0	0	_____
966.27 COMM REHAB & REVITALIZATION	771	13,350	25,000	25,000	<u>25,000</u>
966.60 CDBG STREET IMPROVEMENTS	0	250,000	150,000	150,000	<u>150,000</u>
966.75 REHAB LOANS TITLE FEES	64	0	0	0	_____
966.81 DOWNTOWN PKG-870180-ACQUIS	133,447	3,340	0	0	_____
966.82 DOWNTOWN PKG-870180-DESIGN	1,135	0	0	0	_____
966.83 DOWNTOWN PKG-870180-CONSTR	20,735	0	0	0	_____
966.84 DOWNTOWN PKG-870180-ADM	115	126	0	0	_____
966.85 CDBG 92-01-HO ADMIN	0	27,000	0	0	_____
966.86 CDBG 92-01-HO DEFER REHAB	0	81,080	0	0	_____
966.87 CDBG 92-01-HO CHIP REDUCT	0	25,920	0	0	_____
966.88 CDBG 92-01-HO BUYER ASST	0	16,000	0	0	_____
966.90 HOME M92-SG26-0118 ACQUIS	5,711	50,000	0	0	_____
966.91 HOME M92-SG26-0118 REHAB	0	125,000	0	0	_____
OTHER CHARGES	214,522	591,816	175,000	175,000	175,000
DEPARTMENTAL TOTAL	228,549	594,816	175,000	175,000	175,000

CITY OF ALBION  
1995 BUDGET WORKSHEET

267 DRUG LAW ENFORCEMENT FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
447.00 INTEREST	0	0	0	0	_____
648.02 SALE OF FORFEITED PROPERTY	1,682	4,928	0	0	_____
664.00 INTEREST ON INVESTMENTS	346	252	200	200	<u>200</u>
675.04 MISC.- FORFEITED MONEY	11,835	3,381	12,000	12,000	<u>12,000</u>
676.10 CONTRIB FROM GENERAL FUND	0	0	0	0	_____
699.00 APPROPRIATION FROM FUND BAL	0	16,167	2,000	2,000	<u>2,000</u>
 DEPARTMENTAL TOTAL	 13,862	 24,730	 14,200	 14,200	 14,200

**CITY OF ALBION**  
**1995 BUDGET WORKSHEET**

**267 DRUG LAW ENFORCEMENT FUND**

**30000 PUBLIC SAFETY**

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
815.00 INFORMANT FEES	1,000	857	1,000	1,000	<u>1,000</u>
827.00 CONTROLLED SUBSTANCE PURCH.	0	0	2,000	2,000	<u>2,000</u>
828.00 DRUG ENFORCEMENT EGT PURCH	0	14,454	7,000	7,000	<u>7,000</u>
888.00 FORFEITURE EXPENSES	2,444	7,707	3,000	3,000	<u>3,000</u>
CONTRACTUAL SERVICES	3,444	23,019	13,000	13,000	13,000
956.00 MISCELLANEOUS	2,021	1,711	1,200	1,200	<u>1,200</u>
OTHER CHARGES	2,020	1,711	1,200	1,200	1,200
999.00 APPROPRIATION TO FUND BAL	0	0	0	0	<u>          </u>
DEBT SERVICE	0	0	0	0	
DEPARTMENTAL TOTAL	5,465	24,730	14,200	14,200	14,200

CITY OF ALBION  
1995 BUDGET WORKSHEET

268 LIBRARY OPERATIONS FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
567.00 STATE AID	10,209	10,170	12,222	12,222	<u>12,222</u>
568.16 WRITERS GRANT-RD/ALA	10,822	140	0	0	<u>          </u>
574.05 PENAL FINES	31,338	32,000	32,000	32,000	<u>32,000</u>
588.00 SHERIDIAN TWP MILLAGE	11,181	11,174	11,129	11,129	<u>11,129</u>
588.01 ALBION TWP MILLAGE	8,848	9,029	0	0	<u>          </u>
607.00 LIBRARY FINES	1,771	3,228	3,000	3,000	<u>3,000</u>
608.00 COPYING FEES	2,737	2,149	2,000	2,000	<u>2,000</u>
609.00 ROOM RENTAL	1,515	882	800	800	<u>800</u>
648.00 SALES-CITY PROPERTY	132	0	0	0	<u>          </u>
648.03 SALE OF STOCKWELL BOOK,	43	37	0	0	<u>          </u>
664.00 INTEREST ON INVESTMENTS	1,473	1,033	600	600	<u>600</u>
666.00 MHL DIVIDEND	56	60	0	0	<u>          </u>
675.08 DONATION HAPPY DAY MEMORIAL	10,955	3,000	0	0	<u>          </u>
675.09 DONATION HISTORY ROOM	55	663	0	0	<u>          </u>
676.09 CONTRIB FROM LIBRARY TRUST	0	2,000	2,000	2,000	<u>2,000</u>
676.10 CONTRIB FROM GENERAL FUND	225,000	219,500	225,109	225,109	<u>225,109</u>
695.00 MISC	2,108	1,300	1,300	1,300	<u>1,300</u>
699.00 APPROPRIATION FROM FUND BAL	0	51,605	0	0	<u>          </u>
 DEPARTMENTAL TOTAL	 318,243	 347,972	 290,160	 290,160	 290,160

CITY OF ALBION  
1995 BUDGET WORKSHEET

268 LIBRARY OPERATIONS FUND

73800 LIBRARY

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	33,762	35,460	38,300	38,300	<u>38,300</u>
703.00 SALARIES REGULAR	91,419	94,620	75,279	75,279	<u>75,279</u>
704.00 SALARIES PART-TIME	27,961	23,811	43,430	43,430	<u>43,430</u>
705.00 SALARIES OVERTIME	0	0	0	0	<u>0</u>
706.41 MAINT BLDG & GROUNDS-LAB	887	997	997	997	<u>997</u>
714.00 MEDICARE	2,224	2,231	2,291	2,291	<u>2,291</u>
715.00 F I C A	9,508	9,541	9,796	9,796	<u>9,796</u>
716.00 HOSPITALIZATION INSURANCE	18,093	18,276	14,330	14,330	<u>14,330</u>
717.00 LIFE INSURANCE	602	636	578	578	<u>578</u>
719.01 TUITION REIMBURSEMENT	0	3,800	1,800	1,800	<u>1,800</u>
720.00 WORKMENS COMPENSATION	1,596	1,126	1,182	1,182	<u>1,182</u>
721.00 UNEMPLOYMENT INSURANCE	434	134	124	124	<u>124</u>
PERSONNEL	186,485	190,632	188,107	188,107	188,107
726.00 SUPPLIES & PRINTING	10,204	9,000	10,500	10,500	<u>10,500</u>
728.00 DUES BOOKS PERIODICALS	530	870	870	870	<u>870</u>
750.00 SAFETY MATL - (OSHA)	0	0	0	0	<u>0</u>
SERVICES AND CHARGES	10,734	9,870	11,370	11,370	11,370
802.00 CONTRACTUAL SERVICES	9,817	12,500	12,963	12,963	<u>12,963</u>
819.00 CONFERENCE EXPENSE	1,156	850	1,170	1,170	<u>1,170</u>
851.00 TELEPHONE	2,215	1,530	1,700	1,700	<u>1,700</u>
CONTRACTUAL SERVICES	13,187	14,880	15,833	15,833	15,833
911.00 INSURANCE	5,115	2,691	5,000	5,000	<u>5,000</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

268 LIBRARY OPERATIONS FUND

73800 LIBRARY

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
921.00 HEAT LIGHT & POWER	11,409	13,409	14,000	14,000	<u>14,000</u>
931.01 MAINT-BLDGS & GROUNDS	5,470	5,342	3,500	3,500	<u>3,500</u>
961.16 WRITERS GRANT-RD/ALA	11,073	0	0	0	<u>          </u>
965.12 CONTRIB TO LIBRARY TRUST FD	0	47,965	0	0	<u>          </u>
966.30 HAPPY DAY MEMORIAL EXPENSE	10,620	3,000	0	0	<u>          </u>
OTHER CHARGES	43,687	72,408	22,500	22,500	22,500
970.00 CAPITAL OUTLAY	29,446	25,000	13,500	13,500	<u>13,500</u>
970.01 CAPITAL OUTLAY-LOC. HISTORY	401	682	1,000	1,000	<u>1,000</u>
970.02 CAPITAL BOOKS-STAND ORDERS	9,416	9,000	8,000	8,000	<u>8,000</u>
970.03 CAPITAL BOOKS-PERIODICALS	4,178	5,000	6,000	6,000	<u>6,000</u>
970.04 CAPITAL BOOKS-CHILDRENS	3,252	5,000	7,000	7,000	<u>7,000</u>
970.05 CAPITAL BOOKS-ADULT ROOM	9,209	10,000	10,000	10,000	<u>10,000</u>
970.06 CAPITAL BOOKS-PROCESSING	1,126	1,500	1,500	1,500	<u>1,500</u>
970.07 CAPITAL BOOKS-AV	4,538	4,000	5,000	5,000	<u>5,000</u>
CAPITAL OUTLAYS	61,567	60,182	52,000	52,000	52,000
999.00 APPROPRIATION TO FUND BAL	0	0	350	350	<u>350</u>
DEBT SERVICE	0	0	350	350	350
DEPARTMENTAL TOTAL	315,661	347,972	290,160	290,160	290,160

CITY OF ALBION  
1995 BUDGET WORKSHEET

296 CEMETERY TRUST FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
640.00 PERPETUAL CARE RECEIPTS	4,675	6,000	3,000	3,000	<u>3,000</u>
664.00 INTEREST ON INVESTMENTS	8,925	8,800	9,800	9,800	<u>9,800</u>
 DEPARTMENTAL TOTAL	 13,599	 14,800	 12,800	 12,800	 12,800



CITY OF ALBION  
1995 BUDGET WORKSHEET

296 CEMETERY TRUST FUND

27600 CEMETERY

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
965.01 CONTRIB TO GENERAL FUND	8,925	8,000	9,000	9,000	<u>9,000</u>
OTHER CHARGES	8,924	8,000	9,000	9,000	9,000
999.00 APPROPRIATION TO FUND BAL	0	6,800	3,800	3,800	<u>3,800</u>
DEBT SERVICE	0	6,800	3,800	3,800	3,800
DEPARTMENTAL TOTAL	8,924	14,800	12,800	12,800	12,800

CITY OF ALBION  
1995 BUDGET WORKSHEET

515 TAX INCREMENT FINANCE AUTHORITY

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
448.00 REIMBURSEMENT-ADMIN FEES	5,584	2,500	2,500	2,500	<u>2,500</u>
520.01 COMMUNITY GROWTH ALLIANCE	160	1,675	0	0	<u>          </u>
631.00 GRANT EDC -MSC930076 EDPA	0	25,000	25,000	25,000	<u>25,000</u>
662.00 INTEREST ON LOANS	4,290	4,200	4,000	4,000	<u>4,000</u>
664.00 INTEREST ON INVESTMENTS	3,534	2,300	2,000	2,000	<u>2,000</u>
666.00 MNL DIVIDEND	21	23	0	0	<u>          </u>
668.00 RENTAL-CITY PROPERTY	44,763	50,000	50,000	50,000	<u>50,000</u>
670.00 TAX INCREMENTS	327,887	119,000	126,000	126,000	<u>126,000</u>
672.00 SERVICE FEES-TENANTS	0	0	0	0	<u>          </u>
673.00 UTILITIES-TENANTS	0	0	0	0	<u>          </u>
674.00 LEASEHOLD IMPROVEMENT-REV	0	0	0	0	<u>          </u>
675.00 DONATIONS	500	0	0	0	<u>          </u>
695.00 MISC	1,184	6,625	0	0	<u>          </u>
699.00 APPROPRIATION FROM FUND BAL	0	6,439	0	0	<u>          </u>
DEPARTMENTAL TOTAL	387,922	217,762	209,500	209,500	209,500

**CITY OF ALBION**  
**1995 BUDGET WORKSHEET**

**515 TAX INCREMENT FINANCE AUTHORITY**

**85600 ECONOMIC DEVELOPMENT**

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	35,352	37,500	32,000	32,000	<u>32,000</u>
703.00 SALARIES REGULAR	21,949	15,000	16,000	16,000	<u>16,000</u>
704.00 SALARIES PART-TIME	0	0	0	0	<u>0</u>
714.00 MEDICARE	840	770	696	696	<u>696</u>
715.00 F I C A	3,591	3,255	2,976	2,976	<u>2,976</u>
716.00 HOSPITALIZATION INSURANCE	6,460	4,698	7,448	7,448	<u>7,448</u>
717.00 LIFE INSURANCE	180	120	189	189	<u>189</u>
720.00 WORKMENS COMPENSATION	311	302	317	317	<u>317</u>
721.00 UNEMPLOYMENT INSURANCE	96	32	17	17	<u>17</u>
PERSONNEL	68,777	61,677	59,643	59,643	59,643
726.00 SUPPLIES & PRINTING	2,082	3,000	3,000	3,000	<u>3,000</u>
728.00 DUES BOOKS PERIODICALS	1,220	1,200	1,200	1,200	<u>1,200</u>
730.00 PROMOTIONAL EXPENSE	2,081	1,000	2,000	2,000	<u>2,000</u>
SERVICES AND CHARGES	5,383	5,200	6,200	6,200	6,200
801.00 PROFESSIONAL SERVICES	7,617	7,000	7,000	7,000	<u>7,000</u>
802.00 CONTRACTUAL SERVICES	1,449	1,500	1,500	1,500	<u>1,500</u>
819.00 CONFERENCE EXPENSE	892	5,000	5,000	5,000	<u>5,000</u>
840.00 UTILITIES-TENANTS	1,153	3,200	3,200	3,200	<u>3,200</u>
851.00 TELEPHONE	2,844	2,500	2,500	2,500	<u>2,500</u>
857.00 TRAVEL	461	1,000	1,000	1,000	<u>1,000</u>
889.00 CONTINGENCY ACCOUNT	0	0	1,000	1,000	<u>1,000</u>
CONTRACTUAL SERVICES	14,415	20,200	21,200	21,200	21,200
911.00 INSURANCE	1,957	1,420	1,306	1,306	<u>1,306</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

515 TAX INCREMENT FINANCE AUTHORITY

85600 ECONOMIC DEVELOPMENT

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
922.00 ELECTRICITY	0	200	0	0	_____
923.00 WATER EXPENSE	0	0	0	0	_____
924.00 GAS EXPENSE	0	0	0	0	_____
931.01 MAINT-BLDGS & GROUNDS	604	9,500	6,000	6,000	<u>6,000</u>
943.00 BUILDING RENTAL	1,500	2,100	0	0	_____
956.02 BAD DEBT EXPENSE	0	0	0	0	_____
956.03 INTEREST EXPENSE	1,260	840	420	420	<u>420</u>
965.01 CONTRIB TO GENERAL FUND	12,944	13,000	13,000	13,000	<u>13,000</u>
967.01 ECONOMIC DEVELOP ACTIVITY	45,864	15,371	44,589	44,589	<u>44,589</u>
967.14 GRANT EDC - MSC 930076, EDPA	0	25,000	25,000	25,000	<u>25,000</u>
OTHER CHARGES	64,129	67,431	90,315	90,315	90,315
970.00 CAPITAL OUTLAY	0	4,600	0	0	_____
971.00 LAND ACQUISITION	27,000	26,512	0	0	_____
CAPITAL OUTLAYS	27,000	31,112	0	0	_____
991.00 PRINCIPAL ON BONDS	5,250	5,250	5,250	5,250	<u>5,250</u>
991.05 PRINCIPAL ON LOANS-MYMACHOD	8,749	18,719	20,475	20,475	<u>20,475</u>
995.03 INTEREST ON LOAN-MYMACHOD	4,697	8,173	6,417	6,417	<u>6,417</u>
999.00 APPROPRIATION TO FUND BAL	0	0	0	0	_____
DEBT SERVICE	18,696	32,142	32,142	32,142	32,142
DEPARTMENTAL TOTAL	198,401	217,762	209,500	209,500	209,500

CITY OF ALBION  
1995 BUDGET WORKSHEET

520 DOWNTOWN DEVELOPMENT AUTHORITY

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
664.00 INTEREST ON INVESTMENTS	1,408	2,500	1,500	1,500	<u>1,500</u>
664.01 INTEREST-BOND PROCEEDS	13,193	7,500	1,500	1,500	<u>1,500</u>
670.00 TAX INCREMENTS	60,744	17,661	17,661	17,661	<u>17,661</u>
675.00 DONATIONS	2,064	15,297	0	0	<u>          </u>
675.13 DONATION-SUPERIOR ST CONST	2,200	2,200	2,000	2,000	<u>2,000</u>
676.17 CONTRIB FROM CD FUND	0	19,000	0	0	<u>          </u>
676.20 STATE GRANT - MDOT	0	0	178,010	178,010	<u>178,010</u>
695.00 MISC	0	41,686	16,300	16,300	<u>16,300</u>
696.00 LOAN PROCEEDS	0	0	0	0	<u>          </u>
699.00 APPROPRIATION FROM FUND BAL	0	214,464	294,826	294,826	<u>294,826</u>
DEPARTMENTAL TOTAL	79,607	320,308	511,797	511,797	511,797

CITY OF ALBION  
1995 BUDGET WORKSHEET

520 DOWNTOWN DEVELOPMENT AUTHORITY

73000 D.D.A.-OPERATIONS

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
703.00 SALARIES REGULAR	14,821	3,504	0	0	_____
704.00 SALARIES PART-TIME	332	1,376	0	0	_____
714.00 MEDICARE	216	80	0	0	_____
715.00 F I C A	902	340	0	0	_____
716.00 HOSPITALIZATION INSURANCE	1,312	0	0	0	_____
720.00 WORKMENS COMPENSATION	0	162	0	0	_____
721.00 UNEMPLOYMENT INSURANCE	48	11	0	0	_____
PERSONNEL	17,632	5,473	0	0	_____
726.00 SUPPLIES & PRINTING	1,243	400	400	400	<u>400</u>
728.00 DUES BOOKS PERIODICALS,	905	848	750	750	<u>750</u>
730.00 PROMOTIONAL EXPENSE	2,945	381	250	250	<u>250</u>
SERVICES AND CHARGES	5,093	1,629	1,400	1,400	1,400
802.00 CONTRACTUAL SERVICES	24,122	3,000	10,000	10,000	<u>10,000</u>
803.00 DEMOLITIONS	41,686	0	0	0	_____
819.00 CONFERENCE EXPENSE	140	400	400	400	<u>400</u>
851.00 TELEPHONE	492	100	100	100	<u>100</u>
857.00 TRAVEL	0	0	0	0	_____
CONTRACTUAL SERVICES	66,441	3,500	10,500	10,500	10,500
920.00 UTILITIES	0	0	0	0	_____
943.00 BUILDING RENTAL	1,875	0	0	0	_____
956.02 BAD DEBT EXPENSE	1,000	0	1,000	1,000	<u>1,000</u>
965.01 CONTRIB TO GENERAL FUND	3,000	3,000	3,000	3,000	<u>3,000</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

520 DOWNTOWN DEVELOPMENT AUTHORITY

73000 D.D.A.-OPERATIONS

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
967.11 GRANT CONSTRUCT	0	0	178,010	178,010	<u>178,010</u>
OTHER CHARGES	5,875	3,000	182,010	182,010	182,010
971.00 LAND ACQUISITION	0	0	0	0	<u>          </u>
CAPITAL OUTLAYS	0	0	0	0	<u>          </u>
991.00 PRINCIPAL ON BONDS	0	0	5,000	5,000	<u>5,000</u>
995.00 INTEREST ON BONDS	27,390	29,880	29,782	29,782	<u>29,782</u>
999.00 APPROPRIATION TO FUND BAL	0	0	0	0	<u>          </u>
DEBT SERVICE	27,390	29,880	34,782	34,782	34,782
DEPARTMENTAL TOTAL	122,431	43,482	228,692	228,692	228,692

CITY OF ALBION  
1995 BUDGET WORKSHEET

520 DOWNTOWN DEVELOPMENT AUTHORITY

73100 D.D.A.-PROJECT EXPENSES

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
801.00 PROFESSIONAL SERVICES	525	262	250	250	<u>250</u>
802.00 CONTRACTUAL SERVICES	11,263	80,953	10,000	10,000	<u>10,000</u>
CONTRACTUAL SERVICES	11,788	81,215	10,250	10,250	10,250
967.11 GRANT CONSTRUCT	124,115	170,000	272,855	272,855	<u>272,855</u>
OTHER CHARGES	124,115	170,000	272,855	272,855	272,855
971.00 LAND ACQUISITION	0	0	0	0	<u>    </u>
CAPITAL OUTLAYS	0	0	0	0	<u>    </u>
995.00 INTEREST ON BONDS	0	0	0	0	<u>    </u>
DEBT SERVICE	0	0	0	0	<u>    </u>
DEPARTMENTAL TOTAL	135,903	251,215	283,105	283,105	283,105



**CITY OF ALBION**  
**1995 BUDGET WORKSHEET**

**569 ALBION BUILDING AUTHORITY FUND**

**00000 REVENUE**

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
450.00 DEVELOPMENT REVENUE	218,646	198,325	216,575	216,575	<u>216,575</u>
662.00 INTEREST ON LOANS	1,225	840	420	420	<u>420</u>
664.00 INTEREST ON INVESTMENTS	98,741	60,000	60,000	60,000	<u>60,000</u>
 DEPARTMENTAL TOTAL	 318,611	 259,165	 276,995	 276,995	 276,995

CITY OF ALBION  
1995 BUDGET WORKSHEET

569 ALBION BUILDING AUTHORITY FUND

56900 ALBION BLDG AUTH

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
802.00 CONTRACTUAL SERVICES	90,414	45,158	0	0	_____
CONTRACTUAL SERVICES	90,414	45,158	0	0	
965.01 CONTRIB TO GENERAL FUND	0	0	0	0	_____
OTHER CHARGES	0	0	0	0	
971.00 LAND ACQUISITION	38,457	0	0	0	_____
CAPITAL OUTLAYS	38,457	0	0	0	
991.00 PRINCIPAL ON BONDS	100,000	100,000	125,000	125,000	<u>125,000</u>
995.00 INTEREST ON BONDS	105,075	98,325	91,575	91,575	<u>91,575</u>
999.00 APPROPRIATION TO FUND BAL	0	15,682	60,420	60,420	<u>60,420</u>
DEBT SERVICE	205,075	214,007	276,995	276,995	276,995
DEPARTMENTAL TOTAL	333,946	259,165	276,995	276,995	276,995

CITY OF ALBION  
1995 BUDGET WORKSHEET

590 SEWER FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
447.00 INTEREST	16,030	16,483	13,000	13,000	<u>13,000</u>
470.00 PERMITS	10,453	0	464	464	<u>464</u>
626.00 SEWER SERVICES	766,531	780,817	780,000	780,000	<u>780,000</u>
642.00 LAB CHARGES FROM WATER	4,250	0	4,250	4,250	<u>4,250</u>
648.00 SALES-CITY PROPERTY	0	0	0	0	<u>0</u>
650.00 DUMPING CHARGES	11,179	5,827	6,000	6,000	<u>6,000</u>
651.00 SEPTIC TANK DEPOSIT FEES	0	0	0	0	<u>0</u>
664.00 INTEREST ON INVESTMENTS	16,852	6,891	6,000	6,000	<u>6,000</u>
666.00 MHL DIVIDEND	1,466	2,243	1,000	1,000	<u>1,000</u>
671.00 SPEC ASSESSMENTS REVENUE	0	0	0	0	<u>0</u>
676.10 CONTRIB FROM GENERAL FUND	24,422	0	0	0	<u>0</u>
695.00 MISC	5,362	0	500	500	<u>500</u>
696.00 LOAN PROCEEDS	0	0	0	0	<u>0</u>
699.00 APPROPRIATION FROM FUND BAL	0	0	21,431	21,431	<u>21,431</u>
DEPARTMENTAL TOTAL	856,545	812,263	832,645	832,645	832,645

CITY OF ALBION  
1995 BUDGET WORKSHEET

590 SEWER FUND

52700 SEWER

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	45,220	40,121	48,000	48,000	<u>48,000</u>
703.00 SALARIES REGULAR	199,406	161,341	242,500	242,500	<u>242,500</u>
704.00 SALARIES PART-TIME	0	0	0	0	<u>          </u>
705.00 SALARIES OVERTIME	4,515	2,953	4,500	4,500	<u>4,500</u>
706.34 ALL OTHER JOBS-LAB	129	791	0	0	<u>          </u>
706.42 MAINT VEH & EQT-LAB	805	360	0	0	<u>          </u>
706.47 SAN SEWER MAINT-LAB	28,791	29,800	0	0	<u>          </u>
706.48 DRAINAGE-LAB	39	0	0	0	<u>          </u>
710.00 ADMINISTRATION COSTS	54,575	55,803	57,030	57,030	<u>57,030</u>
714.00 MEDICARE	4,032	3,804	4,280	4,280	<u>4,280</u>
715.00 F I C A	17,220	16,267	18,290	18,290	<u>18,290</u>
716.00 HOSPITALIZATION INSURANCE	59,776	52,950	56,656	56,656	<u>56,656</u>
717.00 LIFE INSURANCE	1,049	1,326	1,360	1,360	<u>1,360</u>
720.00 WORKMENS COMPENSATION	17,607	18,505	19,430	19,430	<u>19,430</u>
721.00 UNEMPLOYMENT INSURANCE	576	192	202	202	<u>202</u>
PERSONNEL	433,739	384,216	452,248	452,248	452,248
741.00 UNIFORMS	2,266	764	1,000	1,000	<u>1,000</u>
750.00 SAFETY MATL - (OSHA)	3,725	327	1,000	1,000	<u>1,000</u>
776.04 PLANT CHEMICALS & SUPPLIES	26,463	23,823	26,000	26,000	<u>26,000</u>
SERVICES AND CHARGES	32,453	24,915	28,000	28,000	<u>28,000</u>
801.00 PROFESSIONAL SERVICES	8,246	9,974	11,000	11,000	<u>11,000</u>
802.00 CONTRACTUAL SERVICES	1,915	1,697	2,045	2,045	<u>2,045</u>

**CITY OF ALBION**  
**1995 BUDGET WORKSHEET**

**590 SEWER FUND**

**52700 SEWER**

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
819.00 CONFERENCE EXPENSE	0	84	750	750	<u>750</u>
851.00 TELEPHONE	1,561	1,092	1,600	1,600	<u>1,600</u>
CONTRACTUAL SERVICES	11,722	12,849	15,395	15,395	15,395
911.00 INSURANCE	45,779	28,662	23,042	23,042	<u>23,042</u>
921.00 HEAT LIGHT & POWER	79,646	78,375	79,000	79,000	<u>79,000</u>
928.00 INDUSTRIAL PRETREAT	0	509	1,000	1,000	<u>1,000</u>
929.00 SLUDGE MANAGEMENT	19,888	9,906	22,000	22,000	<u>22,000</u>
931.01 MAINT-BLDGS & GROUNDS	1,852	1,531	3,000	3,000	<u>3,000</u>
931.02 MAINT-VEHICLES & EQUIPMENT	7,307	4,950	8,500	8,500	<u>8,500</u>
931.03 MAINT-PUMP EQUIPMENT	13,057	5,313	15,000	15,000	<u>15,000</u>
931.07 MAINT-SANITARY SEWERS	2,697	324	1,500	1,500	<u>1,500</u>
934.01 LIFT STATION	4,645	4,814	5,000	5,000	<u>5,000</u>
941.00 EQUIPMENT RENTAL	241	262	500	500	<u>500</u>
943.00 BUILDING RENTAL	3,162	3,200	3,200	3,200	<u>3,200</u>
957.00 PERSONNEL TRAINING	351	0	1,000	1,000	<u>1,000</u>
968.00 DEPRECIATION	141,761	140,951	141,760	141,760	<u>141,760</u>
OTHER CHARGES	320,385	278,801	304,502	304,502	304,502
970.00 CAPITAL OUTLAY	0	79	32,500	32,500	<u>32,500</u>
CAPITAL OUTLAYS	0	79	32,500	32,500	32,500
991.00 PRINCIPAL ON BONDS	100,000	0	0	0	<u>0</u>
991.01 CAPITALIZATION BOND PRINCIP	100,000-	0	0	0	<u>0</u>
995.00 INTEREST ON BONDS	3,250	0	0	0	<u>0</u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

590 SEWER FUND

52700 SEWER

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
999.00 APPROPRIATION TO FUND BAL	0	111,402	0	0	<hr/>
DEBT SERVICE	3,250	111,402	0	0	
DEPARTMENTAL TOTAL	801,550	812,263	832,645	832,645	832,645

CITY OF ALBION  
1995 BUDGET WORKSHEET

591 WATER FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
447.00 INTEREST	4,748	5,379	5,000	5,000	<u>5,000</u>
471.00 WATER PERMITS & CONNECT CHG	480	0	0	0	<u>          </u>
625.00 WATER SERVICES	304,556	347,444	350,000	350,000	<u>350,000</u>
629.00 FEDERAL GRANTS - WATER	0	0	0	0	<u>          </u>
629.07 GRANT MI28SPG35 CONSULTING	0	0	0	0	<u>          </u>
629.08 GRANT MI28SPG35 AIR PERMIT	0	0	0	0	<u>          </u>
629.09 GRANT MI28SPG35 AIR STRIP	0	0	0	0	<u>          </u>
629.10 GRANT MI28SPG35 WELD FIELD	0	0	0	0	<u>          </u>
629.11 GRANT MI28SPG35 CONSTRUCT	0	0	0	0	<u>          </u>
630.00 STATE GRANTS - WATER	25,696	0	0	0	<u>          </u>
630.01 STATE GRANT - MUSTFA	0	97,465	0	0	<u>          </u>
664.00 INTEREST ON INVESTMENTS	9,670	10,585	10,000	10,000	<u>10,000</u>
666.00 MHL DIVIDEND	359	506	300	300	<u>300</u>
675.00 DONATIONS	0	0	0	0	<u>          </u>
695.00 MISC	19,449	13,059	12,000	12,000	<u>12,000</u>
699.00 APPROPRIATION FROM FUND BAL	0	0	40,733	40,733	<u>40,733</u>
DEPARTMENTAL TOTAL	364,958	474,439	418,033	418,033	418,033

CITY OF ALBION  
1995 BUDGET WORKSHEET

591 WATER FUND

44100 WATER

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
702.00 SALARIES SUPERVISORS	18,294	16,983	19,250	19,250	<u>19,250</u>
703.00 SALARIES REGULAR	22,133	19,447	74,675	74,675	<u>74,675</u>
704.00 SALARIES PART-TIME	0	0	0	0	<u>0</u>
705.00 SALARIES OVERTIME	21	433	8,500	8,500	<u>8,500</u>
706.32 SWEEPING & FLUSHING-LAB	3,042	1,424	0	0	<u>0</u>
706.34 ALL OTHER JOBS-LAB	37,704	40,623	0	0	<u>0</u>
706.42 MAINT VEH & EGT-LAB	214	784	0	0	<u>0</u>
706.43 PUMP MAINT-LAB	12,634	11,858	0	0	<u>0</u>
706.44 SIDEWALK MAINT-LAB	0	0	0	0	<u>0</u>
706.45 FLUORIDATION	0	0	0	0	<u>0</u>
706.46 NEW SERVICES-LAB	0	0	0	0	<u>0</u>
710.00 ADMINISTRATION COSTS	31,707	32,357	32,355	32,355	<u>32,355</u>
714.00 MEDICARE	1,354	1,336	1,480	1,480	<u>1,480</u>
715.00 F I C A	5,835	5,713	6,350	6,350	<u>6,350</u>
716.00 HOSPITALIZATION INSURANCE	19,805	28,789	30,804	30,804	<u>30,804</u>
717.00 LIFE INSURANCE	332	486	510	510	<u>510</u>
720.00 WORKMENS COMPENSATION	4,035	4,836	5,077	5,077	<u>5,077</u>
721.00 UNEMPLOYMENT INSURANCE	208	86	90	90	<u>90</u>
PERSONNEL	157,317	165,159	179,091	179,091	<u>179,091</u>
741.00 UNIFORMS	859	68	200	200	<u>200</u>
750.00 SAFETY MATL - (OSHA)	356	55	500	500	<u>500</u>
776.00 MATERIALS & SUPPLIES	3,348	2,043	2,500	2,500	<u>2,500</u>



CITY OF ALBION  
1995 BUDGET WORKSHEET

591 WATER FUND

44100 WATER

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
776.03 WATER TREATMENT SUPPLIES	33,505	31,558	39,000	39,000	<u>39,000</u>
SERVICES AND CHARGES	38,067	33,726	42,200	42,200	<u>42,200</u>
801.00 PROFESSIONAL SERVICES	24,604	25,140	12,000	12,000	<u>12,000</u>
802.00 CONTRACTUAL SERVICES	10,806	5,283	5,500	5,500	<u>5,500</u>
819.00 CONFERENCE EXPENSE	0	33	600	600	<u>600</u>
851.00 TELEPHONE	1,670	1,388	1,500	1,500	<u>1,500</u>
889.02 CONTING.-UNDERGROUND TANKS	0	171	0	0	<u>    </u>
CONTRACTUAL SERVICES	37,079	32,016	19,600	19,600	<u>19,600</u>
911.00 INSURANCE	11,498	12,679	10,787	10,787	<u>10,787</u>
921.00 HEAT LIGHT & POWER	4,205	6,426	6,000	6,000	<u>6,000</u>
922.00 ELECTRICITY	41,073	33,629	40,000	40,000	<u>40,000</u>
931.01 MAINT-BLDGS & GROUNDS	2,173	3,401	2,000	2,000	<u>2,000</u>
931.02 MAINT-VEHICLES & EQUIPMENT	2,875	2,365	4,000	4,000	<u>4,000</u>
931.03 MAINT-PUMP EQUIPMENT	6,809	2,898	7,000	7,000	<u>7,000</u>
931.05 MAINT-DISTRIBUTION SYSTEM	7,560	10,410	13,000	13,000	<u>13,000</u>
931.06 MAINT-METERS	1,820	322	2,500	2,500	<u>2,500</u>
931.11 MAINT-UNDERGROUND STOR TANK	935	0	0	0	<u>    </u>
934.02 NEW SERVICES	0	0	2,000	2,000	<u>2,000</u>
941.00 EQUIPMENT RENTAL	2,459	1,329	2,500	2,500	<u>2,500</u>
943.00 BUILDING RENTAL	7,550	7,550	7,550	7,550	<u>7,550</u>
957.00 PERSONNEL TRAINING	0	0	300	300	<u>300</u>
967.07 GRANT MI286PG35 CONSULTING	0	0	0	0	<u>    </u>

CITY OF ALBION  
1995 BUDGET WORKSHEET

591 WATER FUND

44100 WATER

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
967.08 GRANT MI28SPG35 AIR PERMIT	0	0	0	0	_____
967.09 GRANT MI28SPG35 AIR STRIP	0	0	0	0	_____
967.10 GRANT MI28SPG35 WELD FIELD	0	0	0	0	_____
967.11 GRANT CONSTRUCT	478	424	0	0	_____
968.00 DEPRECIATION	55,914	54,505	54,505	54,505	<u>54,505</u>
OTHER CHARGES	145,349	135,942	152,142	152,142	152,142
970.00 CAPITAL OUTLAY	408	0	25,000	25,000	<u>25,000</u>
CAPITAL OUTLAYS	407	0	25,000	25,000	25,000
999.00 APPROPRIATION TO FUND BAL	0	107,596	0	0	_____
DEBT SERVICE	0	107,596	0	0	_____
DEPARTMENTAL TOTAL	378,221	474,439	418,033	418,033	418,033

CITY OF ALBION  
1995 BUDGET WORKSHEET

615 REVOLVING LOAN FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
475.00 APPLICATION FEE'S	70	0	0	0	_____
520.00 FEDERAL GRANTS	0	0	0	0	_____
529.03 CDBG SMALL CITIES	0	0	0	0	_____
662.00 INTEREST ON LOANS	0	0	0	0	_____
664.00 INTEREST ON INVESTMENTS	6,131	6,000	6,000	6,000	<u>6,000</u>
675.00 DONATIONS	0	0	0	0	_____
677.07 LOAN INT INC JAKE'S REST	0	0	0	0	_____
677.08 LOAN INT INC ALBION CARDS	0	0	0	0	_____
677.09 LOAN INT INC ANC INC	500	0	0	0	_____
677.12 LOAN INT INC J & M PLATING	7,591	12,742	12,742	12,742	<u>12,742</u>
677.14 LOAN INT INC H & S SERVICE	733	1,000	1,000	1,000	<u>1,000</u>
677.15 LOAN INT INC PRIME EDM	0	2,250	0	0	_____
699.00 APPROPRIATION FROM FUND BAL	0	62,758	107,758	107,758	<u>107,758</u>
DEPARTMENTAL TOTAL	15,024	84,750	127,500	127,500	127,500

CITY OF ALBION  
1995 BUDGET WORKSHEET

615 REVOLVING LOAN FUND

72900 ECONOMIC DEVELOPMENT ACTIVITIES

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
710.00 ADMINISTRATION COSTS					
	5,584	2,500	2,500	2,500	<u>2,500</u>
PERSONNEL	5,584	2,500	2,500	2,500	2,500
955.00 LOAN EDC & FED					
	200,000	80,000	125,000	125,000	<u>125,000</u>
956.03 INTEREST EXPENSE					
	0	0	0	0	<u>    </u>
966.17 DEFERRED LOANS					
	0	0	0	0	<u>    </u>
OTHER CHARGES	200,000	80,000	125,000	125,000	125,000
999.00 APPROPRIATION TO FUND BAL					
	0	0	0	0	<u>    </u>
DEBT SERVICE	0	0	0	0	<u>    </u>
DEPARTMENTAL TOTAL	205,584	82,500	127,500	127,500	127,500

CITY OF ALBION  
1995 BUDGET WORKSHEET

661 EQUIPMENT FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
664.00 INTEREST ON INVESTMENTS	2,050	4,600	2,400	2,400	<u>2,400</u>
666.00 MML DIVIDEND	136	200	200	200	<u>200</u>
668.02 BUILDING RENTAL	5,000	5,000	5,000	5,000	<u>5,000</u>
669.00 EQUIPMENT RENTAL	158,577	158,000	162,000	162,000	<u>162,000</u>
677.00 LOAN INT INC GOLDEN AGE	0	0	0	0	<u>0</u>
695.00 MISC	4,304	300	200	200	<u>200</u>
699.00 APPROPRIATION FROM FUND BAL	0	13,597	19,364	19,364	<u>19,364</u>
DEPARTMENTAL TOTAL	170,066	181,697	189,164	189,164	189,164

CITY OF ALBION  
1995 BUDGET WORKSHEET

661 EQUIPMENT FUND

44700 EQUIPMENT

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
703.00 SALARIES REGULAR	2,870	22,557	23,638	23,638	<u>23,638</u>
704.00 SALARIES PART-TIME	0	0	0	0	<u>0</u>
705.00 SALARIES OVERTIME	0	1,560	2,300	2,300	<u>2,300</u>
706.34 ALL OTHER JOBS-LAB	572	0	0	0	<u>0</u>
706.41 MAINT BLDG & GROUNDS-LAB	3,257	0	0	0	<u>0</u>
706.42 MAINT VEH & EGT-LAB	18,972	0	0	0	<u>0</u>
710.00 ADMINISTRATION COSTS	13,448	13,790	13,790	13,790	<u>13,790</u>
714.00 MEDICARE	347	350	380	380	<u>380</u>
715.00 F I C A	1,484	1,460	1,625	1,625	<u>1,625</u>
716.00 HOSPITALIZATION INSURANCE	5,268	5,550	5,971	5,971	<u>5,971</u>
717.00 LIFE INSURANCE	87	100	139	139	<u>139</u>
720.00 WORKMENS COMPENSATION	1,561	1,600	2,127	2,127	<u>2,127</u>
721.00 UNEMPLOYMENT INSURANCE	48	30	17	17	<u>17</u>
PERSONNEL	47,914	46,997	49,987	49,987	49,987
741.00 UNIFORMS	276	50	50	50	<u>50</u>
750.00 SAFETY MATL - (OSHA)	313	500	1,000	1,000	<u>1,000</u>
776.00 MATERIALS & SUPPLIES	9,670	8,000	9,295	9,295	<u>9,295</u>
SERVICES AND CHARGES	10,258	8,550	10,345	10,345	10,345
802.00 CONTRACTUAL SERVICES	2,112	4,000	4,660	4,660	<u>4,660</u>
851.00 TELEPHONE	924	800	1,000	1,000	<u>1,000</u>
863.00 GAS & OIL	8,951	9,000	9,000	9,000	<u>9,000</u>
CONTRACTUAL SERVICES	11,986	13,800	14,660	14,660	14,660
911.00 INSURANCE	26,324	14,000	10,429	10,429	<u>10,429</u>

CITY OF ALBION  
1993 BUDGET WORKSHEET

661 EQUIPMENT FUND

44700 EQUIPMENT

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
921.00 HEAT LIGHT & POWER	8,466	8,500	9,125	9,125	<u>9,125</u>
931.01 MAINT-BLDGS & GROUNDS	1,398	1,000	2,600	2,600	<u>2,600</u>
931.02 MAINT-VEHICLES & EQUIPMENT	19,537	29,000	31,000	31,000	<u>31,000</u>
934.00 ALL OTHER JOBS	0	100	100	100	<u>100</u>
943.00 BUILDING RENTAL	5,000	5,000	5,000	5,000	<u>5,000</u>
944.01 LEASED EQUIP-CONTRACT	0	4,500	7,705	7,705	<u>7,705</u>
957.00 PERSONNEL TRAINING	140	300	500	500	<u>500</u>
968.00 DEPRECIATION	15,542	14,950	14,713	14,713	<u>14,713</u>
OTHER CHARGES	76,406	77,350	81,172	81,172	81,172
970.00 CAPITAL OUTLAY	173	35,000	33,000	33,000	<u>33,000</u>
CAPITAL OUTLAYS	172	35,000	33,000	33,000	33,000
999.00 APPROPRIATION TO FUND BAL	0	0	0	0	<u>          </u>
DEBT SERVICE	0	0	0	0	<u>          </u>
DEPARTMENTAL TOTAL	146,738	181,697	189,164	189,164	189,164

CITY OF ALBION  
1995 BUDGET WORKSHEET

722 LIBRARY TRUST FUND

00000 REVENUE

	1993 ACTUAL REVENUES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
447.00 INTEREST	0	0	0	0	_____
664.00 INTEREST ON INVESTMENTS	2,467	2,400	3,300	3,300	<u>3,300</u>
675.05 MERRILL TRUST	3,862	12,000	0	0	_____
676.22 CONTRIB FROM LIB SYSTEMS FD	0	47,965	0	0	_____
695.00 MISC	0	0	0	0	_____
DEPARTMENTAL TOTAL	6,328	62,365	3,300	3,300	3,300



**CITY OF ALBION**  
**1995 BUDGET WORKSHEET**

**722 LIBRARY TRUST FUND**

**73800 LIBRARY**

	1993 ACTUAL EXPENDITURES	1994 YTD PROJECTED	1995 REQUESTED	1995 RECOMMENDED	1995 APPROVED
965.19 CONTRIB TO LIB SYSTEMS FUND	0	2,000	0	0	<u>          </u>
OTHER CHARGES	0	2,000	0	0	
999.00 APPROPRIATION TO FUND BAL	0	60,365	3,300	3,300	<u>3,300</u>
DEBT SERVICE	0	60,365	3,300	3,300	3,300
DEPARTMENTAL TOTAL	0	62,365	3,300	3,300	3,300



1